

# TOWN OF ASHLAND, MA

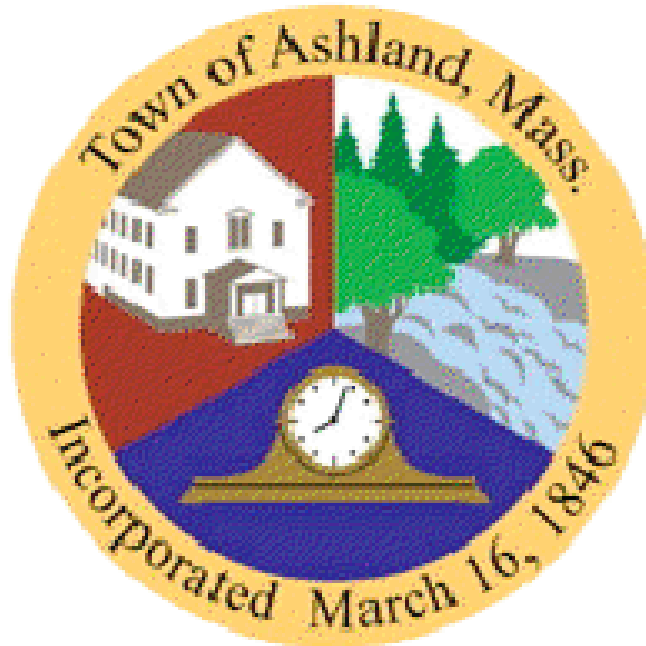
FY2019 OPERATING AND CAPITAL BUDGET



**TOWN MANAGER  
MICHAEL HERBERT**

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

**ASSISTANT TOWN MANAGER  
JENN BALL**



# **TOWN OF ASHLAND, MA**

## **ANNUAL OPERATING AND CAPITAL BUDGET**

For the Fiscal Year

Beginning July 1, 2018 and ending June 30, 2019

**Town Manager**

Michael Herbert

**Assistant Town Manager**

Jennifer Ball

**Finance Director/Town Accountant**

Brittany Iacaponi, CPA

**Board of Selectmen**

Robert K. Scherer, Chair  
Steven Mitchell, Vice Chair  
Carl Hakansson  
Yolanda Greaves  
Joseph J. Magnani, Jr.

**Finance Committee**

Adam Elbirt, Chair  
Scott Warnetski, Vice Chair  
Ryan Turncliff, Clerk  
Jonathan Moore  
John Walsh  
Jennifer Cooney  
Ed Hart



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Ashland  
Massachusetts**

For the Fiscal Year Beginning

**July 1, 2017**

*Christopher P. Morill*

Executive Director



# Town of Ashland, Massachusetts

Office of the Board of Selectmen

and Town Manager

101 Main Street, 01721-1191

(508) 881-0100

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Jennifer Ball, Assistant Town Manager, Ext 7901

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Diane Mortensen, Personnel and Financial Assistant, Ext. 7933

## BOARD OF SELECTMEN

Rob Scherer, Chairman

Steve Mitchell, Vice Chairman

Yolanda Greaves, Clerk

Carl Hakansson, Selectman

Joseph J Magnani, Jr., Selectman

April 15, 2018

To the Honorable Board of Selectmen, Finance Committee, and Town Meeting

Pursuant to the terms of the Town of Ashland Charter, I hereby transmit to you the Town of Ashland's FY2019 Operating and Capital Budget. The total budget, inclusive of general and enterprise funds, is \$68,597,534, or \$2,636,870 (4%) increase over the previous year.

Six years ago, I proposed a financial strategy that was designed to establish long-term fiscal stability and increase our ability to make investments in our services, infrastructure and community. It is based on a multi-prong strategy that includes:

1. Establish and follow best budgeting practices
2. Reduce fixed costs
3. Develop a plan to increase our reserves and address long-term liabilities

We have taken a number of steps to implement this approach, including:

1. Reformed Health Insurance (**fixed costs**) - In 2015, we switched to the state's Group Insurance Commission to provide employee health insurance. This move, although controversial at the time, has led to tremendous savings that we have invested in our services, infrastructure, and employees. This year **alone** we will save \$1.8 million versus what we would have had to spend if we had stayed with our old health insurance provider.
2. Energy Efficiency Initiatives (**fixed costs**) - In 2015 and 2016 we implemented an energy savings performance contract. This contract saves us \$60,000 in streetlights, and \$70,000 in municipal energy costs each year. We also authorized three solar projects, the largest of which has yet to come online.
3. Eliminated Reliance on Stabilization Funds (**best budgeting practices**) - For the FY16 budget, we stopped transferring money out of our rainy-day stabilization fund to fund the operating budget.
4. Introduced Conservative Budgeting (**best budgeting practices**) - The state's Department of Revenue recommends that a community budget in a way that ensures that there will be

3%-5% of funds remaining in the general fund each year. We introduced conservative budgeting in the FY14 budget to help meet this best practice.

5. Implemented Financial Policies (**best budgeting practices and long-term liabilities**)- In FY14 we introduced financial policies to create a funding mechanism that would take the balance of our previous fiscal year's budget (known as "free cash") and allocate towards long-term obligations and one-time costs.
6. Created an OPEB Trust Fund (**long-term liabilities**)- In FY16 we created an OPEB Trust Fund in order to finally address our unfunded liability related to employee health insurance.

Although these actions were a complete change in the paradigm for the town's financial practices and was generally uncomfortable, everyone was willing to put faith in this strategy and take a chance that it would help us achieve fiscal stability.

We now have achieved our goal of 10% of our expenditures in our "rainy day" stabilization fund. Where we had none, we now have established funds dedicated to unexpected swings in out-of-district special education costs, and a fund solely dedicated to address our long-term Other Post-Employment Benefits liability. Citing our strong fiscal management practices, Standard & Poor's raised our bond rating not once, but twice, in a three-year period. We are now at the highest bond rating we can get, leading to lower borrowing costs.

Through all of this we have found a way to achieve a number of service-related goals that the community has hoped for many years. We added firefighters (4 exactly) for the first time in twenty-five years. We now have dedicated personnel for human resources and economic development. We have added a social worker and valuable human services programs. And we have added teachers, guidance counselors, and for the first time in FY19, we will offer tuition-free full-day kindergarten to Ashland families.

These accomplishments also come with the second lowest expenditure per capita in the Metrowest region (just above Marlborough), and an average single-family tax bill that is right in the middle of those same communities (our average tax bill is \$1000 less than Holliston and \$2000 less than Hopkinton). Given the accolades our school and municipal departments receive, and rising home values, it is fair to say that right now we provide the best value in Metrowest today.

Considering the recent increases in service levels in both municipal and school departments, our budgets are starting to shift more towards sustainability as opposed to growth. That being said, we are still making strategic investments to improve the quality of life in the Town of Ashland, including:

**Library-** Once again, we are increasing investment in our Public Library. Last year, we funded the Library at a level that would open the Library on Mondays for the first time in twelve years. We also funded a part-time custodian, which would allow us to keep the Library open longer in

the evening for events and activities. This year, we are adding even more hours to the Library, increasing the hours on Monday from five to ten.

**Human Services & Community Programs** - Our new Human Services and Community Programs division was created to better organize our program offerings both internally and with nonprofit organizations throughout Metrowest. The addition of an Assistant Recreation Director will give the Recreation Director the opportunity to focus less on administrative work related to programming and instead focus on strategic programming.

**Economic Development** - As we have focused on revitalizing and redeveloping both the 126 corridor and downtown we have discovered a number of factors inhibiting private investment and attracting businesses that make these locations a destination. Funding is included in this

year's budget for two business-related programs; a sign and facade program and an amenities financing program. Each are designed to help leverage private investment in these areas.

### **Capital Program**

Prudent financial planning has not only given us the resources to enhance service levels without an override, but for the second year in a row we have been able to propose real investments in capital and community development projects. A best practice is for communities to dedicate 5% of general fund expenditures to general fund capital projects. This means expenditures that are exclusive of grants, enterprise funds, and debt exclusions.

The FY19-23 Capital Plan includes funding for building repairs and upgrades, new vehicles and equipment for Police, Fire, and Public Works, and community development projects such as the downtown enhancement project and parks and playgrounds. The FY19 Capital Budget includes important investments in HVAC equipment for municipal and school buildings, the next phase of the downtown enhancement project, and funding for road work and new sidewalks. We anticipate with the \$750,000 budgeted in Pay-As-You-Go Capital, \$1.7 million in debt service, and an additional \$500,000 in Pay-As-You-Go capital in the fall.

Two debt excluded projects are also being proposed for FY19. We are requesting \$1,000,000 to perform a feasibility study for the repair or replacement of the Mindess School on Concord Street. To be clear, we are not asking for funding at this time to build a new school. However, the feasibility study is a necessary part of the state's Massachusetts School Building Authority program, which can save the town between 30-60% of the total cost of repairing or replacing the building. Simply put, if we do not do the feasibility study, we lost out on the opportunity to achieve tens of millions of dollars in state funding.

Second, we are requesting \$3.5 million to purchase the Valentine Estate at 133 West Union Street. Currently the site is slated to be up to 120 apartment units, but if the Town succeeds in purchasing it we will not only keep that from happening, but we will also have the opportunity to use the site for community building projects such as a working farm or a cultural/history center.

### **Long-Term Outlook**

Over the last two years, we have proactively tried to reduce the growth in residential development in town to help maintain the town's character and quality of life. While that is important, we must understand that as a consequence of that, the revenue growth that we have seen in recent years related to new development will be reduced as well.

Also, while we will continue to examine different ways to make our organization more efficient, we have utilized all the "big hammers" available to us. Eventually, the town will need to make a decision to either find a way to increase revenues or even maintain service levels or reduce service levels accordingly and have lower tax bills. There is no wrong answer, but it does require a choice.

In conclusion, another thing we have tried to do is increase financial transparency in Town government. We have added tools such as Visual Budget, conducted audits and placed those documents on the website, and even now televise FinCom hearings. Perhaps there is no greater demonstration of this increased commitment to transparency than the budget document. The budget document presented for your information and consideration is the product of a tremendous amount of work by a number of individuals. I am grateful for the work of Jennifer Ball, Assistant Town Manager for her work assembling the capital plan, and deeply indebted to Finance Director Brittany Iacaponi for writing the majority of and assembling the document. Each of them gave up many nights and weekends to produce the budget.

Sincerely,



Michael Herbert  
Town Manager

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## **Reader's Guide to Annual Budget Document**

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The purpose of this document is to communicate the Town of Ashland's fiscal year (FY) 2019 recommended budget in a useful format for citizens, elected officials, staff, and any other interested parties. The information is presented in a user-friendly format that allows all readers to obtain answers to specific funding questions. The Budget Summaries should assist the reader with understanding the major aspects of the budget.

### **Document Organization**

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

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

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

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

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

### **How to Read Financial Data**

Most data within this document is presented in fiscal year terms. The Town of Ashland operates on a fiscal year that runs July 1 through June 30. Therefore, FY2019 is the period from July 1, 2018 through June 30, 2019. All information is presented using a three-year comparison, that includes FY17 actual revenues and expenditures and FY18 and FY19 budgeted revenues and expenditures. Anyone interested in obtaining additional information concerning the Town of Ashland's Budget is encouraged to contact the Public Records Office at 508-881-0100 ext. 7127 or visit the Town's website at <http://www.ashlandmass.com/501/Public-Records>.

## Guide to the FY2019 Budget Process

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### OVERVIEW OF THE ANNUAL BUDGET PROCESS

The Town of Ashland operates on a fiscal year period of July 1st to June 30th each year. The process of preparing the annual budget takes place over a period of 6-8 months each year. Below is a table of the major events that help shape the budget:

<b>October</b>	<ul style="list-style-type: none"> <li>• Town Manager and Finance Director issue operating budget instructions to Department Heads</li> </ul>
<b>November</b>	<ul style="list-style-type: none"> <li>• Department Head Budgets and Goals Due</li> <li>• Special Town Meeting</li> </ul>
<b>December - January</b>	<ul style="list-style-type: none"> <li>• Management reviews departmental budget requests and develops budget</li> </ul>
<b>January – February</b>	<ul style="list-style-type: none"> <li>• Finance Committee budget hearings</li> <li>• School Administrators review FY19 budget</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>• School Committee votes on bottom line budget</li> <li>• TriBoard Meeting on Budget</li> </ul>
<b>April</b>	<ul style="list-style-type: none"> <li>• Budget Document Finalized</li> <li>• Budget Report posted on website</li> </ul>
<b>May</b>	<ul style="list-style-type: none"> <li>• Annual Town Meeting</li> </ul>

**June-September** – In June, the Town Manager issues FY19-FY23 capital guidelines to all departments. In August, the capital request forms from all departments are due. In September, capital submissions are reviewed and entered in the master capital five-year plan.

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

**December** - Departmental operating budgets are reviewed by the Town Manager and Finance Director. Meetings are held between the Town Manager, Finance Director and Department Heads to discuss the details of the operating budget requests. The Town Manager and Finance Director receive the compiled information and begin to schedule meetings with the various Department Heads to evaluate their budget request and goals. The preliminary debt schedules are updated and various financial forecasts are completed. School administrators meet to review FY19 budget through budget workshops. There is also a public hearing on the school budget.

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

## **Guide to the FY2019 Budget Process**

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

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

### **WHAT IS TOWN MEETING?**

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

## Guide to the FY2019 Budget Process

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### HOW ARE TAXES CALCULATED?

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

#### What is a Levy Limit?

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

There are two components to the law:

1. A levy ceiling, or the maximum levy limit, is 2.5% of the full and fair cash value of taxable real and personal property, as determined by the Town's assessors. This changes as properties are added or removed from the tax roll and as market values change, but Ashland's Annual Tax Levy cannot exceed the Levy Ceiling.
2. The levy limit for a particular year is calculated by increasing the previous year's limit by 2.5% and adding certified new growth and overrides. The new limit cannot exceed the levy ceiling.

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

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

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

#### What are Exclusions?

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

## Guide to the FY2019 Budget Process

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### **What is the Community Preservation Act (CPA) Surcharge?**

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

Thus:

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

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

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

### **Sustainability**

In an effort to reduce costs and paper, this FY2019 Budget document is being made available online through the Town of Ashland website.

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

<b>DATE</b>	<b>DESCRIPTION</b>
6/16/17	Town Manager issues FY2019 - FY2023 capital guidelines to all departments
8/14/17	Capital request forms from all Departments due
Sept-17	Capital submissions are reviewed for completeness and entered into the capital spreadsheet
10/1/17	Town Manager to consult with finance committee on budget schedule per Chapter C. Part VII. Section 7-1 (a) no later than October 1st. Finance Committee meeting has been set for 9/12/2017.
10/16/17	Town Manager and Finance Director issue operating budget instructions to Department Heads.
11/1/17	No later than Nov. 1st, the finance committee, after consultation with the BOS, School Committee, and Town Manager, shall issue a policy statement that shall establish the general guidelines for developing the next town budget per Chapter C. Part VII. Section 7-1 (b).
11/1/17	Per Chapter 63-2, 'Attested copies of the warrant for the Annual Town Meeting shall be posted at least 7 days before the date of hold the same. Attested copies of any special Town Meeting Warrant shall be posted at least 14 days before the time of holding the same.
11/14/17	Fall Town Meeting and consideration of FY18 budget amendments, if any and financial articles
11/27/17	Department Head Budgets Due
Oct – Nov 2017	Review of capital project submissions
11/1/17	Budget instructions given to School Budget Managers

- 11/1/17- 11/20/17 School Budget Managers develop FY19 Budget Requests
- 11/20/17 All Budget Requests due to Assistant Superintendent
- Dec-17 Begin the ranking process of capital project submissions
- 12/1/17 - 12/16/17 School Administrators meet to review FY19 Budget
- 12/16/17 School Committee Saturday Budget Workshop with Administrators
- 1/16/18 Finance Committee to receive budget which shall be at least 105 days in advance of the annual town meeting per Chapter C. Part VII. Section 7-1 (a)i.
- January 2018 Finance Committee Budget hearings and present capital plan to committee members for feedback
- 1/10/18 Public Hearing on School Budget
- 1/24/18 Governor's Budget - Governor files recommendations as a bill with the House of Representatives. Under the state Constitution, the Governor must submit a proposal by the 4th Wednesday in January or, in the event of a new term, within five weeks later. This bill is called 'House 1' or 'House 2' depending on the year. The Governor's FY2018 budget was submitted on 1/25/2017.
- 1/24/18 School Committee votes on Bottom Line Budget
- February 2018 Incorporate feedback from Finance Committee into capital plan.
- Feb 2018 TriBoard Meeting on Budget, if needed
- 3/8/18 Board of Selectmen deadline to adopt a budget for capital and a balanced budget for operations, which shall be, as far as practicable, 55 days in advance of the annual town meeting per Chapter C. Part VII. Section 7-1 (a)ii.
- April 2018 Town meeting forum on warrant, which will include the capital plan

- 4/10/18 The House Committee on Ways and Means examines the Governor's proposal and releases its own recommendations for the annual budget for deliberation by the House of Representatives. Prior to release of the House Ways and Means Budget, Joint Ways and Means Committee budget hearings are held across the state. The committee FY18 budget was finalized on 4/10/2017.
- 4/18/18 FinCom issues recommendation. [Per Chapter C. Part VII. Section 7-2, the finance committee shall file a proposed budget and report of its recommendations for action 14 days prior to the scheduled date of the annual town meeting.](#)
- 4/25/18 [Per Chapter 63-2, 'Attested copies of the warrant for the Annual Town Meeting shall be posted at least 7 days before the date of hold the same. Attested copies of any special Town Meeting Warrant shall be posted at least 14 days before the time of holding the same.](#)
- 4/25/18 Budget Report posted on website. To summarize, the Town Manager shall issue a budget report which shall include all items in per Chapter C. Part VII. Section 7-1 (e). The BOS shall cause the report and recommendations of the Fin. Committee to be made available to the voters at least 7 days prior to the annual town meeting.
- 5/2/18 **Annual Town Meeting and adoption of FY19 budgets**
- 5/4/18 The full House of Representatives considers amendments to the House Ways and Means recommendations and debates their inclusion in the bill. The House of Representatives then approves a final, amended version of the bill which is then sent to the Senate for consideration.
- 5/16/18 The Senate Committee on Ways and Means examines both the Governor's proposal and the House proposal and releases its own recommendations for the annual budget for deliberation by the Senate. The FY16 Committee budget was finalized on 5/16/2017.
- 6/2/18 The full Senate considers amendments to the Senate Ways and Means recommendations and debates their inclusion in the bill. The Senate then approves a final, amended version of the bill.
- 7/1/18 Fiscal year 2019 budget takes effect. First day of new fiscal year.
- 7/17/18 The House and Senate appoint three members each to a "conference committee" to reconcile the differences between the House and Senate proposals. One member of the minority party must be appointed by each branch. The conference committee reports a final compromise bill to the House and Senate for a final vote of acceptance in each branch. The final FY18 budget was approved on 7/17/2017.

## Community Profile

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### Background

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

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

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

### Geography and Demographics

The town of Ashland is a rural community that is 12.9 square miles in size. Ashland benefits from being about halfway between the cities of Boston and Worcester. Travel is easy, with its own stop on the Framingham/Worcester Commuter Rail Line and nearby access to both I-90 and I-495. Ashland is considered part of MetroWest, which also consists of the towns of Framingham, Holliston, and Hopkinton.

At the 2010 census, there were 16,593 people, 6,385 households and 4,531 families residing in the town. There were 6,484 households of which 36.7% had children under the age of 18 living with them, 59.0% were married couples living together, 2.7% had a male householder with no wife present, 8.5% had a female householder with no husband present, and 29.8% were non-families. 24.9% of all households were made up of individuals and 9.1% had someone living alone who was 65 years of age or older.

Of the 16,593 people in the population, 24.9% were under the age of 18, 5.5% were 15 to 19 years of age, 4.1% were 20 to 24 years of age, 27.9% were 25 to 44 years of age, 30.7% were 45 to 64 years of age, and 10.9% were 65 years and over. The median age was 40.1 years. For every 100 females there was 94.6 males. For every 100 females 18 years and over there were 92.0 males. The median household income was \$93,770, and the median family income was \$116,799. The median income of individuals working full-time was \$79,485 for males versus \$60,720 for females. The per capita income for the town was \$46,626. About 2.2% of families and 4.0% of the population were below the poverty line, including 3.7% of those under age 18 and 9.6% of those age 65 or over.

# Overview of Government

## Section 1



**Chapter C: Charter, Part III: Elected Town Officers**

**Section 3-2 Board of Selectmen**

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

**Chapter C: Charter, Part V: Town manager**

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

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

**Section 5-2: Vacancy in Office**

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

**Section 5-3: Temporary Absence**

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

**Section 5-4: Compensation**

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

**Section 5-5: Powers of Appointment**

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

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

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

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

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

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

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

**Section 5-6 Administrative Powers and Duties.**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Section 5-7 Removal of Town Manager.**

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

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

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

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

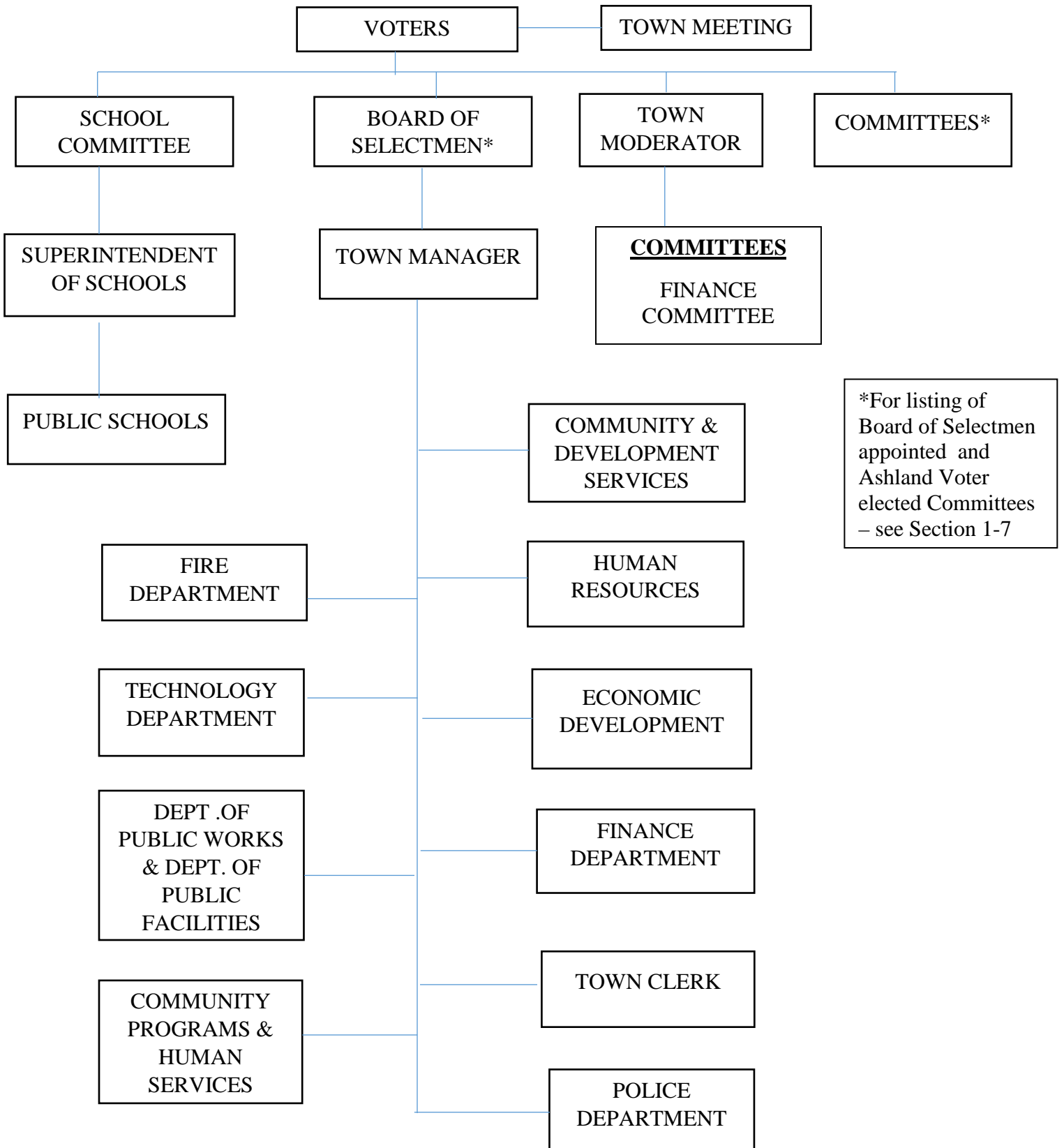
If a public hearing has not been requested by the town manager, the board of selectmen may adopt a final resolution of removal, which may be effective immediately, by the affirmative vote of 3 of its members at any time after 10 days following the date of delivery of a copy of the preliminary resolution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

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

For more information on the form of government and charter, please visit [www.ashlandmass.com](http://www.ashlandmass.com).

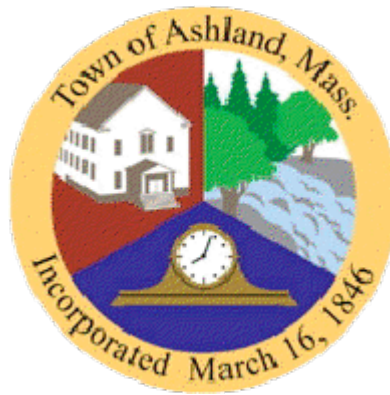
# Town Organization Chart

## Section 1-5



\*For listing of Board of Selectmen appointed and Ashland Voter elected Committees – see Section 1-7

\*The Technology Department & Public Facilities Department (Department Head) is a shared department/employee between the School and Town.



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**ASHLAND VOTERS  
ELECT**

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

**TOWN MODERATOR  
APPOINTS**

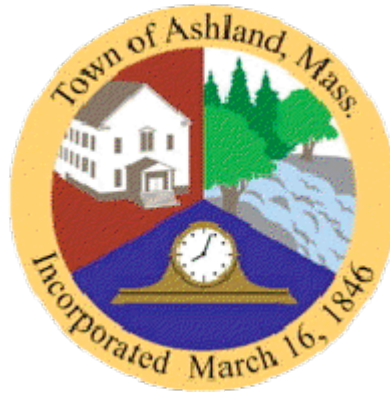
Finance Committee

**TOWN MANAGER  
EXECUTIVE OFFICE  
APPOINTMENTS**

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

**BOARD OF SELECTMENT  
APPOINTS**

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



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## Personnel Summary Table

## Section 1-9

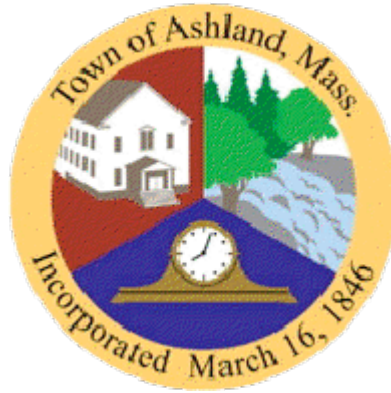
<b>Town Government</b>	<b>FY17 FTE</b>	<b>FY18 FTE</b>	<b>FY19 FTE</b>	<b>Change</b>
Executive Office/Administration	15.0	16.0	15.0	(1.0)
Finance Department	10.0	9.0	9.0	-
Community & Development Services	8.55	8.55	8.55	-
Community Programs & Human Services	12.95	14.325	15.70	1.375
DPW & Facilities	50.4	52.7	52.7	-
Public Safety	73.0	76.5	76.5	-
<b>Town Subtotal</b>	<b>169.9</b>	<b>177.075</b>	<b>177.45</b>	<b>0.375</b>
<b>School Department</b>				
District-Wide	405.6	408.75	414.95	6.2
<b>School Subtotal</b>	<b>405.6</b>	<b>408.75</b>	<b>414.95</b>	<b>6.2</b>
<b>Entity Wide FTEs</b>	<b>575.5</b>	<b>585.825</b>	<b>592.4</b>	<b>6.575</b>

### Personnel Note:

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

The School is asking for 6.2 full-time equivalent staff to be added to meet the needs of the District.

For further information on the Ashland Public School's budget, please visit <http://www.ashland.k12.ma.us/budget-information>



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# Budget Summaries

## Section 2



General Fund Overview

Section 2-1

	2017 Actual	2018 Budget	2019 Budget
Prior Year Levy	38,227,209	39,892,889	42,012,504
2.5% Increase	955,680	997,322	1,050,313
New Growth	710,000	800,000	850,000
<b>TOTAL TAX BASE</b>	39,892,889	41,690,211	43,912,817
Excluded Debt	1,750,367	1,830,442	1,747,954
Bond Premium			
School Building Assistance Reimbursement			
LEVY LIMIT	41,643,256	43,520,653	45,660,771
<b>Actual Levy Used</b>	41,610,299	43,878,471	45,660,771
<b>State Aid</b>			
<b>Education - Distirbutions &amp; Reimbursements</b>			
Chapter 70	5,935,803	6,012,213	6,092,576
Charter Tuition Reimbursement	49,115	27,683	36,444
<b>Offsets - Reserved for Direct Expenditure</b>			
School Choice Receiving Tuition	266,615	262,264	310,397
<b>General Government - Distributions &amp; Reimb.</b>	6,251,533	6,302,160	6,439,417
Unresertricted General Govt Aid	1,300,239	1,350,948	1,398,231
Veterans Benefits	36,683	50,874	39,148
Exemptions - VBS & Elderly	47,551	16,966	50,455
State Owned Land	71,177	71,109	86,966
<b>General Government - Res. for Direct Exp.</b>			
Public Libraries	20,583	21,622	22,176
<b>Total State Aid</b>	7,727,766	7,813,679	8,036,393
<b>Local Receipts</b>			
Local Receipts	5,527,375	4,075,474	4,220,000
Local Receipts - Meals Tax	220,643	220,500	220,500
<b>Total Local Receipts</b>	5,748,018	4,295,974	4,440,500
<b>Other Sources</b>			
Bond Proceeds/Refunding	1,365,000		
Bond Premium		22,000	41,841
Animal Control Bylaw			
Revolving/Receipts Reserved Accounts	155,000	147,000	100,019
Enterprise Funds - Transfer to General Fund	394,059	495,637	519,365
QECCB Subsidy Payments		60,000	0
Community Preservation Funds - Debt	740,037	702,075	682,675
Free Cash	1,955,331	250,000	
Encumbrances	754,829		
<b>Total Other Funds</b>	5,364,256	1,676,712	1,343,900
<b>TOTAL REVENUE</b>	60,483,297	57,307,018	59,481,564

General Fund Overview

Section 2-2

<b>Appropriated Expenses</b>			
General Government	10,279,050	11,076,428	11,404,725
Ashland Public Schools	27,561,172	29,506,514	30,483,261
Keefe Tech	1,405,137	1,331,996	1,331,996
Non-Excluded Debt Service	1,738,508	1,459,703	1,623,593
Excluded Debt Service	1,707,318	1,830,442	1,747,954
Capital Outlay	948,499	750,000	750,000
Benefits & Insurance	8,538,136	9,415,177	10,134,756
Reserve Fund	0	450,000	450,000
Snow & Ice	621,639	285,200	285,200
OPEB Stabilization Fund			
Special Education Stabilization Fund			
Stabilization Fund			
<b>Total Appropriated Expenses</b>	52,799,458	56,105,459	58,211,485
Overlay	245,000	240,000	275,000
Offset - School Lunch			
Offset - School Choice	266,615	262,264	310,397
Offset - Library Aid	20,583	21,622	22,176
State Assessments & Charges	70,020	72,399	74,341
Transportation Authorities	113,110	114,095	117,335
Annual Charges Against Receipts		-	13,313
School Choice Sending Tuition	140,211	93,273	117,517
Charter School Sending Tuition	629,798	397,906	340,000
Warrant Articles - Free Cash Transfer to Reserves	1,368,732		
Encumbrances	1,599,730		
Bond Refunding	1,537,528		
<b>TOTAL ALL EXPENSES</b>	58,790,784	57,307,018	59,481,564
Surplus (Deficit)	1,692,513	0.00	(0.00)

## Budget Summary Vote - All Funds

## Section 2-3

DEPT. #	DEPARTMENT	2017 ACTUAL TOTAL	2018 ATM BUDGET TOTAL	2019 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01123	TOWN MANAGER	485,512	503,899	508,009	4,110	0.82%
01138	CENTRAL PURCHASING	55,860	60,300	60,300	-	0.00%
01139	TELECOMMUNICATIONS	70,934	73,000	73,000	-	0.00%
01151	TOWN COUNSEL	216,714	230,000	210,000	(20,000)	-8.70%
01155	DATA PROCESSING	482,834	532,088	503,112	(28,976)	-5.45%
01161	TOWN CLERK	134,195	140,314	141,585	1,271	0.91%
01162	ELECTIONS/TOWN MEETING	42,537	14,150	55,655	41,505	293.32%
01163	BOARD OF REGISTRARS	7,772	7,790	8,000	210	2.70%
01182	ECONOMIC DEVELOPMENT	93,793	244,632	163,284	(81,348)	-33.25%
01180	HUMAN RESOURCES	150,733	206,075	219,642	13,567	6.58%
<b>SUBTOTAL: ADMINISTRATION</b>		<b>1,740,885</b>	<b>2,012,248</b>	<b>1,942,587</b>	<b>(69,661)</b>	<b>-3.46%</b>
01135	TOWN ACCOUNTANT	121,876	123,400	130,606	7,206	5.84%
01141	ASSESSORS OFFICE	194,276	218,971	205,345	(13,626)	-6.22%
01145	TREASURER	198,053	184,192	173,301	(10,892)	-5.91%
<b>SUBTOTAL: FINANCE</b>		<b>514,205</b>	<b>526,563</b>	<b>509,251</b>	<b>(17,312)</b>	<b>-3.29%</b>
01171	CONSERVATION	71,834	94,450	72,750	(21,700)	-22.98%
01172	OPEN SPACE COMMITTEE	285	450	450	-	0.00%
01175	PLANNING BOARD	156,476	143,950	148,205	4,255	2.96%
01241	INSPECTION SERVICES	253,843	241,215	259,015	17,800	7.38%
<b>SUBTOTAL: DEVELOPMENT SERVICES</b>		<b>482,439</b>	<b>480,065</b>	<b>480,420</b>	<b>355</b>	<b>0.07%</b>
01210	POLICE DEPT.	3,000,775	3,283,426	3,417,409	133,983	4.08%
01220	FIRE DEPARTMENT	2,347,942	2,241,959	2,285,433	43,474	1.94%
<b>SUBTOTAL: PUBLIC SAFETY</b>		<b>5,348,716</b>	<b>5,525,386</b>	<b>5,702,842</b>	<b>177,457</b>	<b>3.21%</b>
01510	HEALTH DEPT.	179,402	154,904	167,727	12,823	8.28%
01543	VETERAN'S SERVICES	81,284	94,705	94,705	0	0.00%
01544	COA/REC/Y&F SERVICES	291,543	354,857	404,433	49,576	13.97%
01610	PUBLIC LIBRARY	334,843	370,878	373,942	3,064	0.83%
<b>SUBTOTAL: HEALTH &amp; HUMAN SERVICES</b>		<b>887,072</b>	<b>975,345</b>	<b>1,040,808</b>	<b>65,463</b>	<b>6.71%</b>
01192	PUBLIC BLDGS&PROP MAINT	436,854	459,620	475,198	15,579	3.39%
01421	DPW ADMINISTRATION	106,220	98,252	101,103	2,852	2.90%
01422	HIGHWAY CONST & MAINT	424,073	451,922	503,434	51,512	11.40%
01423	SNOW & ICE REMOVAL	621,639	285,200	285,200	-	0.00%
01424	HWY-STREETLIGHTING	30,980	40,000	40,000	-	0.00%
01429	FUEL ACCOUNTS	107,660	151,000	151,000	-	0.00%
01491	CEMETERY, PARKS & TREES	193,348	238,028	248,104	10,076	4.23%
<b>SUBTOTAL: PUBLIC WORKS</b>		<b>1,920,773</b>	<b>1,724,021</b>	<b>1,804,039</b>	<b>80,018</b>	<b>4.64%</b>
01300	SCHOOL DEPARTMENT	27,561,172	29,506,514	30,483,261	976,747	3.31%
01399	KEEFE TECH VOC SCHOOL	1,405,137	1,331,996	1,331,996	-	0.00%
<b>SUBTOTAL: EDUCATION</b>		<b>28,966,309</b>	<b>30,838,510</b>	<b>31,815,257</b>	<b>976,747</b>	<b>3.17%</b>
01710	<b>TOTAL DEBT</b>	<b>3,445,825</b>	<b>3,290,144</b>	<b>3,371,547</b>	<b>81,403</b>	<b>2.47%</b>
	EXCLUDED DEBT	1,707,318	1,830,442	1,747,954	(82,487)	-4.51%
	NON EXCLUDED DEBT	1,738,508	1,459,703	1,623,593	163,890	11.23%

Budget Summary Vote - All Funds

Section 2-4

01930	<b>CAPITAL PROJECTS</b>	<b>948,499</b>	<b>750,000</b>	<b>750,000</b>	<b>-</b>	<b>0.00%</b>
	<b>For information purposes - Capital Projects to be funded under 01930 appropriation:</b>					
	Road reconstruction			150,000		
	Enclosed trailer			10,000		
	Ambulance lease			55,000		
	Pumper Truck lease			86,000		
	Police cruiser replacement			100,000		
	Laptop computers for cruisers			6,600		
	Police raiois for cruisers			9,000		
	Improvements to Animal Control Facility			22,000		
	Install modulars at the Warren School			142,665		
	Replacement of gym bleachers at Middle			85,000		
	Locker repair - Middle School			25,000		
	Carpet replacement - Warren School			17,500		
	Install fire doors - Warren School			10,000		
	Tool upgrade for facility staff			5,000		
	Town hall repairs			18,000		
01911	<b>EMPLOYEE RETIREMENT</b>	<b>2,424,682</b>	<b>2,809,394</b>	<b>2,922,071</b>	<b>112,677</b>	<b>4.01%</b>
01912	<b>WORKERS COMPENSATION</b>	<b>267,244</b>	<b>270,000</b>	<b>270,000</b>	<b>-</b>	<b>0.00%</b>
01913	<b>UNEMPLOYMENT COMP.</b>	<b>31,114</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>0.00%</b>
01914	<b>EMPLOYEE HEALTH FRINGES</b>	<b>8,782</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.00%</b>
01915	<b>GROUP HEALTH INSURANCE</b>	<b>5,209,997</b>	<b>5,624,810</b>	<b>6,231,735</b>	<b>606,925</b>	<b>10.79%</b>
01945	<b>OTHER INSURANCE</b>	<b>596,317</b>	<b>630,973</b>	<b>630,950</b>	<b>(23)</b>	<b>0.00%</b>
	<b>Subtotal: BENEFITS &amp; INSURANCE</b>	<b>8,538,136</b>	<b>9,415,177</b>	<b>10,134,756</b>	<b>719,579</b>	<b>7.64%</b>
01960	<b>SALARY CONTINGENCY</b>	<b>-</b>	<b>68,000</b>	<b>184,978</b>	<b>116,978</b>	<b>172.03%</b>
01965	<b>EFFICIENCY PROGRAM</b>	<b>6,598</b>	<b>50,000</b>	<b>25,000</b>	<b>(25,000)</b>	
01132	<b>RESERVE FUND</b>	<b>-</b>	<b>450,000</b>	<b>450,000</b>	<b>-</b>	<b>0.00%</b>
	<b>TOTAL GENERAL FUND</b>	<b>52,792,860</b>	<b>56,055,459</b>	<b>58,211,485</b>	<b>2,106,026</b>	<b>3.76%</b>
6000	<b>WATER ENTERPRISE</b>	<b>2,385,435</b>	<b>2,820,093</b>	<b>2,887,623</b>	<b>67,530</b>	<b>2.39%</b>
6100	<b>SEWER ENTERPRISE</b>	<b>5,623,646</b>	<b>5,570,119</b>	<b>6,009,729</b>	<b>439,610</b>	<b>7.89%</b>
6200	<b>TRASH COLLECTION</b>	<b>1,093,986</b>	<b>1,151,172</b>	<b>1,176,199</b>	<b>25,026</b>	<b>2.17%</b>
6300	<b>FIELD MANAGEMENT</b>	<b>76,147</b>	<b>98,321</b>	<b>112,499</b>	<b>14,178</b>	<b>14.42%</b>
6400	<b>CABLE ACCESS</b>	<b>59,590</b>	<b>215,500</b>	<b>200,000</b>	<b>(15,500)</b>	<b>-7.19%</b>
	<b>TOTAL ALL FUNDS</b>	<b>62,031,664</b>	<b>65,910,664</b>	<b>68,597,534</b>	<b>2,636,870</b>	<b>4.00%</b>

This section of the budget is designed to give readers an overview of how the budget came together.

The budget process begins with a budget instructions document being sent out to all department heads. Department heads are given about two months to prepare their budgets and submit them for review. Department heads are asked to develop their budgets based upon historical spending trends and applying what they want to accomplish in the next fiscal year. Funding requests are evaluated based on their service level impacts, their probability of being implemented, the funding amount requested, and how they fit into the overall vision for the town.

The Town currently has eight strategic goals in place and they are as follows:

1. The Town of Ashland will operate as a best practice and customer-focused and engaging government. We will strive to be the Benchmark Community others look to by employing progressive policies and embracing new technologies whenever doing so will increase the value and efficiency of public service delivery.
2. The Town of Ashland will support sound and transparent fiscal policies that provide a maximum return on taxpayer investment while leveraging alternative forms of revenues whenever possible.
3. The Town of Ashland will provide services that proactively ensure the health, safety, and welfare of those who live in, work in, and visit our Town.
4. Collaborating with public and private organizations, the Town will support and maintain thriving neighborhoods, spaces, and programs consistent with the Town's comprehensive master plan as the roadmap to guide what we do.
5. The Town of Ashland will initiate and support economic development efforts that will leverage the Town's unique characteristics and create, attract, and retain both jobs and industries that ensure a diverse local economy.
6. The Town will provide high-quality education opportunities that support and enhance the well-being and success of our students and our community.
7. The Town will embrace, foster, and pursue sustainable development practices and initiatives while ensuring environmental stewardship in our unique setting.
8. The Town will maintain our physical infrastructure in a way that actively supports the Town's priorities.

The following are key financial goals and objectives that serve to guide the Town towards long-term financial strength. They are designed to balance short term needs with long term strategic goals.

Financial goals and objectives:

1. To protect and improve the Town's overall Financial Condition, which is broadly defined as our ability to maintain existing service levels; withstand local and regional economic disruptions; and meet the demands of natural growth, decline, and change.
  - In FY18, the Town prepared for the second year the Financial Trend Monitoring System (FTMS) Report. The purpose of the FTMS is to analyze key financial indicators in order to assess the financial direction of the Town. The report is

designed to bring issues and opportunities to the attention of decision-makers through a systematic method of trend analysis. By continuing to review and update the Town's Financial Trend Monitoring System to identify problems and opportunities early, so that appropriate action can be taken.

- By annually revising the Town's five-year financial forecast, to see if the underlying assumptions require modification based upon changing conditions or data.
  - By adhering to the Town's financial reserve policies and not relying on one-time revenue sources.
  - By utilizing conservative budgeting techniques to withstand any downturns in the economy
  - By engaging the Board of Selectmen, School Committee, and other committees in regular discussions that reinforce the need for long-range financial planning and discussions in the annual budget process.
2. To develop a budget that is in conformance with the Town's comprehensive financial policies and does not rely on one-time revenue sources or unsustainable practices.
- By ensuring that current revenues are sufficient to support current operating expenditures. Use of free cash in the operating budget has been eliminated in the 4th consecutive year per the financial reserve policy implemented in FY2015. In ensuring that current revenues are sufficient to support operating costs, conservative revenue budgeting is utilized in the areas of local receipts and local aid. This allows the Town to be proactive instead of reactive.
  - By ensuring that debt is never used to fund operating expenditures and is only issued for capital improvements. In practice, the Town's practice is to pay cash for capital items and only issue debt for major facility or infrastructure related improvements or items over \$50,000. This practice allows the Town to maintain a low debt to equity ratio which helps our bond rating.
  - By maintaining adequate financial reserves of the operating budget to deal with unexpected nature or economic disruptions. The GFOA suggests that the balance be maintained at no less than two months of general operating fund revenues or expenditures, although the amount of the balance and the measurement depend on the specific circumstances of the municipality. Current general stabilization fund reserves are at 10% or \$5,697,912.
3. To adhere to the Town's plan to address our long-term fiscal health by following the developed policies regarding issues such as debt, pension obligations, OPEB liabilities, and health costs.
- By only issuing debt for major facility, infrastructure related improvements, or items over \$50,000
  - By paying the retirement cost per the pension assessment, the Town's retirement obligation will be fully funded in 33 years.

- By following the Town’s funding plan to fund the OPEB liability on a pay-as-you go basis of about \$3,800 per new employee annually. The reserve policy also calls for a percentage of free cash to be allocated into the OPEB trust fund annually. The allocation of free cash will largely be determined by the balance in the Town’s general stabilization fund. In FY18, 10% of free cash was allocated, which amounted to \$195,533 to the OPEB stabilization fund. Also, \$62,500 of the Town’s operating budget was earmarked for the OPEB Trust Fund. In Total, \$258,033 was contributed towards the OPEB liability in FY18.
  - By switching to the Group Insurance Commission, effective 7/1/2015, it has allowed the Town to continue saving and invest in other areas of the budget. In FY18, the Town (not including employee/retiree contributions) is saving beyond \$1.8 million over what the Town would have spent under the West Suburban Health Group.
4. To protect the Town’s long-run solvency beyond the immediate budget cycle by developing clear policies regarding issues such as pension obligations, Other Post-Employment Benefits (OPEB) liabilities and capital investment.
- By continuing to fund the OPEB plan in FY2019 in order to continue addressing the Town’s liability. Consideration will be given to increasing contributions, resources permitting.
  - By annually reviewing the Town’s five-year Capital Improvement Plan (CIP) in conjunction with the adopted debt and reserve policies.

As the FY2019 budget process unfolded, individual departmental goals and objectives were developed within these Town-wide strategic and financial goals to ensure that long-term perspectives that span beyond just the upcoming fiscal year are taken into consideration. In addition to these overriding goals and initiatives, each departmental budget contained more detailed goals for the FY2019 budget.

Having summarized the overall financial strategy we must now turn to what both our revenue and expenditure picture looks like for FY2019.

**Revenues**

The Town’s General Fund revenue (excluding Water, Sewer, Athletic Fields, Trash, and Cable Access Enterprise Funds) is divided into four main categories: property taxes, state aid, local receipts, and other sources.

Each category is susceptible to its own constraints and pressures. Collectively, a community’s revenue picture should be pliable enough to withstand overall economic forces without drastically reducing service levels.

**A. Property Taxes**

The first revenue category to explore are property taxes. The large majority of Ashland’s revenue stream is derived from property taxes on real and personal property in the community. This is

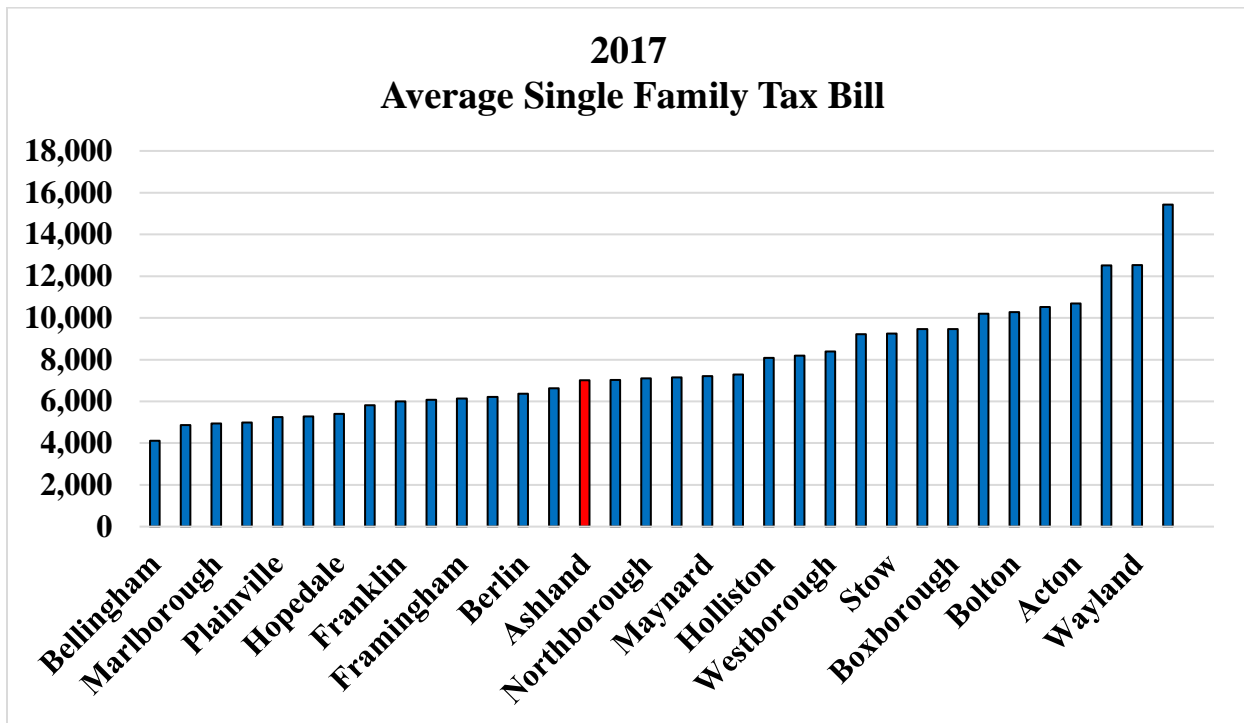
typical of suburban and rural cities and towns in Massachusetts. This contrasts with more urban environments which depend significantly on state aid.

The primary constraint on property taxes are the limitations imposed by Proposition 2.5. Proposition 2.5 has two main components. First, a community’s previous year tax levy (the amount it taxes in any given year) cannot increase by more than 2.5% in the following year, plus new growth. There are two exceptions to this rule, one being a general operating override and the other being a debt exclusion.

Second, a community tax levy, regardless of overrides or debt exclusions, can never be more than 2.5% of the town’s total valuation. This is known as the levy ceiling. Ashland’s current levy ceiling is over \$62 million.

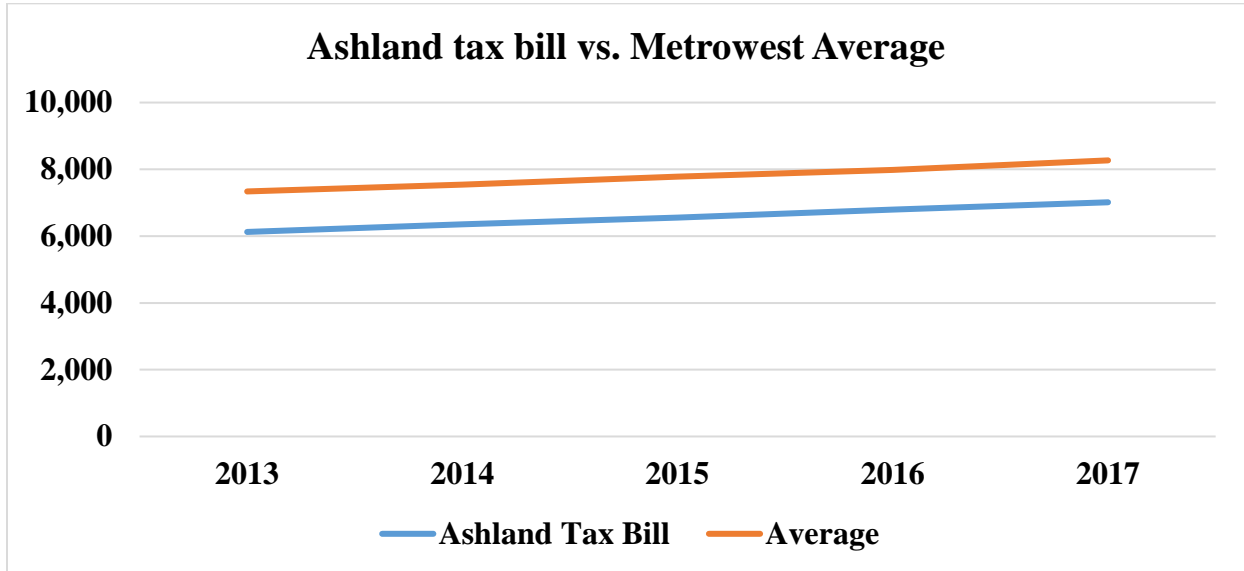
When discussing property taxes, it is important to weigh the town’s ability to provide services against the affordability of property taxes. There are many ways to facilitate this comparison. By far the best indicator of a community’s tax burden is the town’s average single-family tax bill. This contrasts with tax rate which can be influenced by several variables including the assessed valuation of a house and whether the community has a split tax rate which places more of the property tax burden on businesses.

The chart below shows Ashland’s average single family tax bill when compared to the greater Metrowest area. This statistical area is a good cross-section of Massachusetts communities as it combines more urban communities such as Milford and Marlborough, and compares them to more affluent towns such as Wayland and Sherborn. An examination of the data reveals that we are slightly below the median but significantly below the mean average of the towns surrounding us.



Source: Massachusetts Department of Revenue

In fact, if you look historically, **since 2003 Ashland consistently had a lower average tax bill when compared to the Metrowest Average.** The chart below depicts the most recent five years. Additionally, almost all of the communities used to calculate the average have user-related fees such as water, sewer, and trash fees and school-related fees such as bus fees and athletic fees, further equalizing the comparison.



Source: Massachusetts Department of Revenue

All but one of the communities that have lower average tax bills have a significant commercial tax base which reduces the residential tax burden.

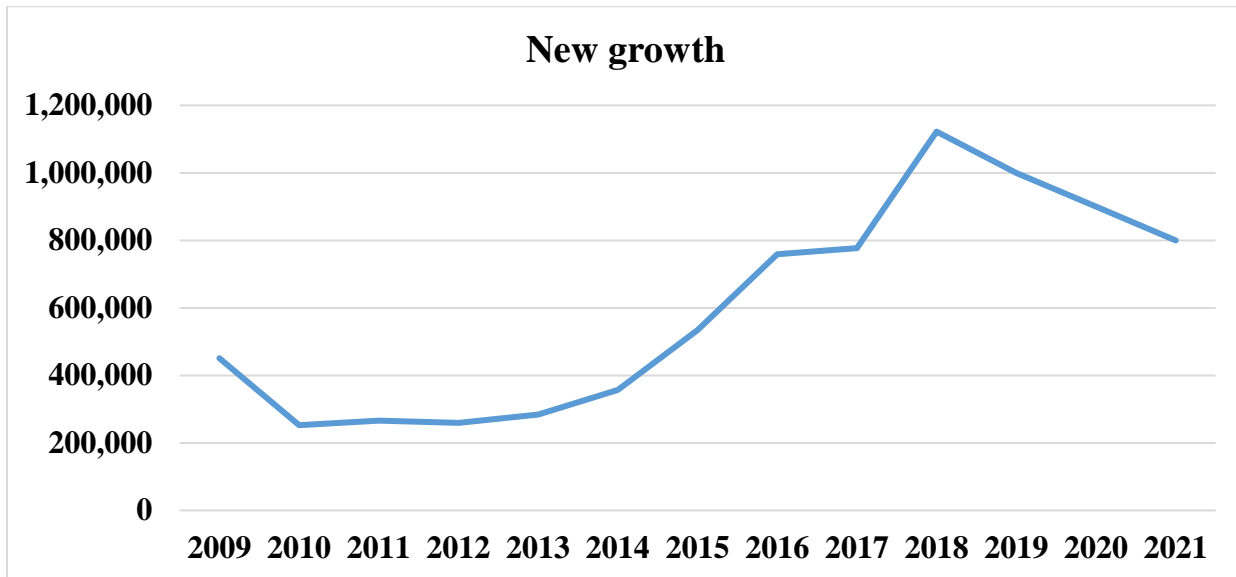
As you can see from the chart below, the Town of Ashland relies heavily on residential property taxes as its main source of income.

Fiscal Year	2014	2015	2016	2017	2018
Residential Property Tax Levy	\$33,750,990	\$34,982,345	\$36,276,915	\$37,724,748	\$39,749,557
Open Space Tax Levy	\$5,476	\$4,733	\$4,848	\$4,762	\$4,737
Commercial Property Tax Levy	\$1,914,613	\$1,962,666	\$2,237,213	\$2,379,278	\$2,475,381
Industrial Property Tax Levy	\$656,554	\$621,181	\$610,371	\$629,830	\$685,124
Personal Property Tax Levy	\$866,559	\$909,703	\$858,484	\$871,678	\$963,670
Property Tax Total	\$37,194,193	\$38,480,628	\$39,987,832	\$41,610,298	\$43,878,471
Less - Excluded Debt	\$2,067,901	\$1,943,733	\$1,777,626	\$1,669,280	\$1,808,330

Net Property Tax Revenue	\$35,126,292	\$36,536,895	\$38,210,206	\$39,941,018	\$42,070,141
Percent Increase/Decrease	3.56%	4.02%	4.58%	4.52%	5.33%

Source: Massachusetts Department of Revenue

We are also starting to see increased economic activity in the housing market, reflective of continuous improving economic conditions. We see this reflected in our **new growth** numbers. New growth is the additional tax revenue gained through new commercial and residential developments being brought online as well as the increased assessment of renovations and other home improvement activities requiring permits. It is an important component in a town’s taxation picture as it adds to the overall amount of taxes received by the community without burdening existing property tax payers.



Source: Massachusetts Department of Revenue

Given the amount of recent development, we expect the new growth to begin gradually declining beginning in FY19. FY19 through FY21 are estimated figures at this point.

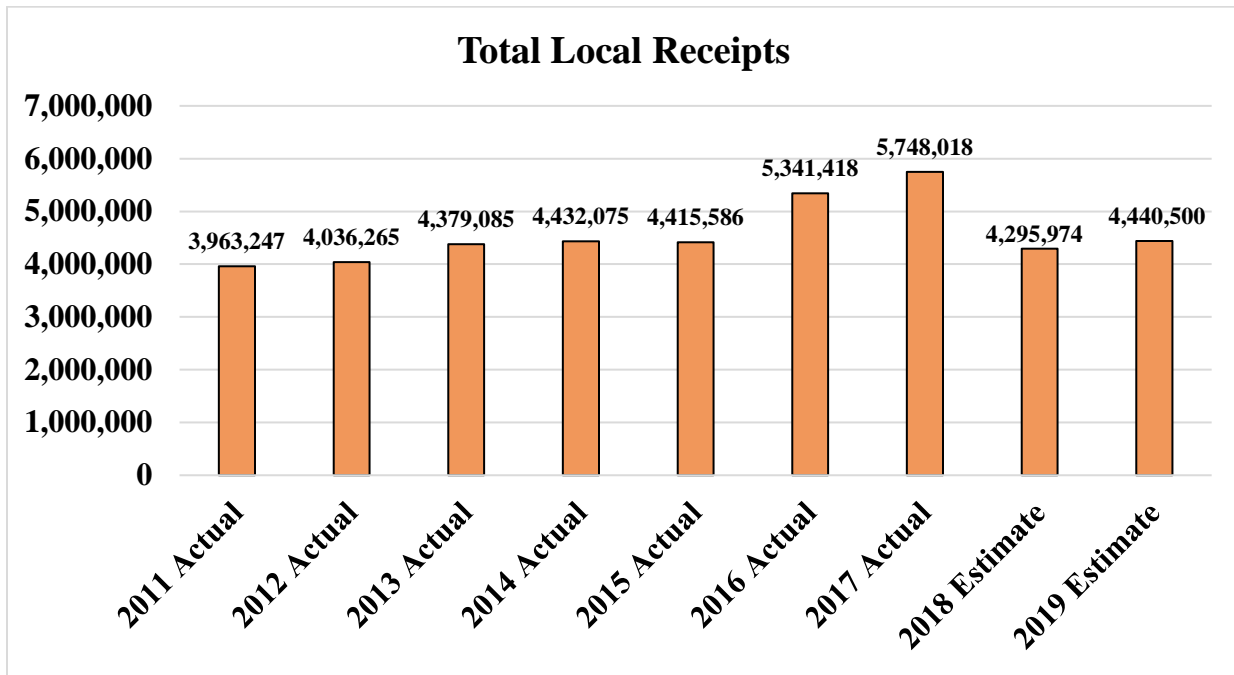
**State Aid**

State Aid is Ashland’s second largest revenue source and represents approximately 13.5% of the General Fund budget. Together, State Aid and local property taxes account for approximately 90% of the General Fund budget.

The current state aid budget numbers model that of the Governor’s estimates, with the exception of the Charter School assessment. The Governor’s budget recommends a 2.96% increase in state aid funding. The Town does not receive its final State Aid figures until after Town Meeting in May; therefore, modeling the Governor’s budgeted state aid appears to be the most reasonable and responsible approach at this time.

**B. Local Receipts**

The third largest source of revenue for the General Fund budget is local receipts. Local receipts are the revenue source that communities have the most control over. Regulatory boards such as the Board of Selectmen and Planning Board among others, have the ability to set their fee structures. Local receipts are also those revenue sources that are subject to recession. Revenue sources such as motor vehicle excise taxes and building permits are considered local receipts. Local receipts for FY2019 are budgeted at \$4,440,500.

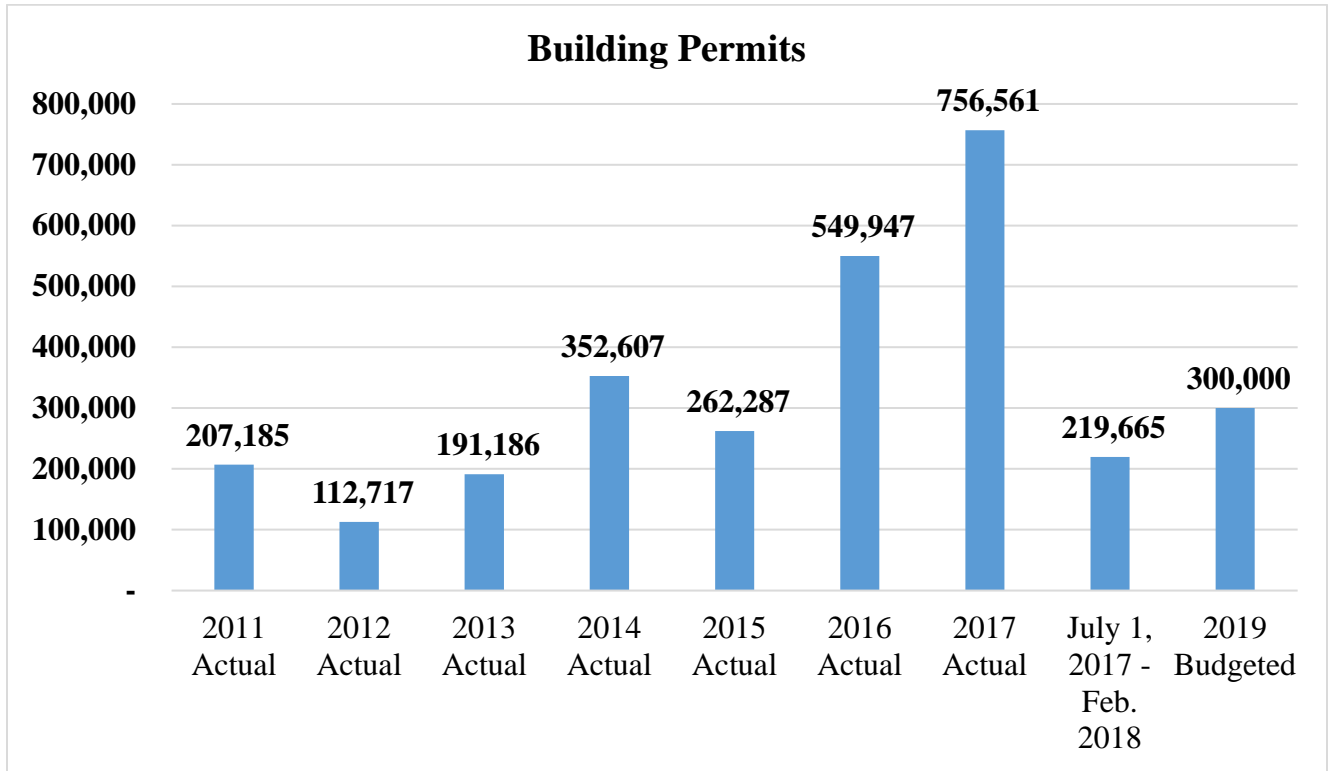


Source: Finance Department

At the May 3, 2017 Annual Town Meeting, town meeting members voted to establish an ambulance revolving fund from monies paid to the Town from ambulance receipts for the purpose of providing costs of providing ambulance and emergency medical services. Expenditures from this fund are not to exceed \$500,000. Historically, these monies were budgeted as a part of local receipts in FY17 and prior. Therefore, there is a significant drop in estimated local receipts for fiscal year 2018 and 2019 mainly due to ambulance receipts being accounted for separately and the uncertainty surrounding permit fees being collected as larger developments in Town are in the completion stage.

Factoring in building permits in any kind of forecast can be tricky at best. As they are subject to economic cycles, trend analysis doesn't always give a good indicator of where things will be the following year. In other words, just because the community has seen year over year increases of 10 or more percent, it doesn't mean that you can factor that kind of increase from one year to the next. The community could be built-out, or there could be a recession. For that reason we try to be

conservative with building permit revenue estimates and not make any long term funding decisions predicated on that revenue.



Source: Finance Department

**C. Other Funds**

The last category of revenue for the Town is monies from premium reserves, various Special Revenue funds, indirect costs from the Enterprise Funds and the Community Preservation debt reimbursement to the General Fund.

There will be a transfer of \$41,841 from premium reserves. The premium reserves are funds that were received when bonds or notes were issued for debt excluded projects, in this case, the school roofs and a CPA bond. The total net premiums are allocated over the term of the obligation, held in reserve and then transferred to offset the amount of the debt exclusion added to the tax rate. The total premium received was \$418,407 divided by 10 years equates to \$41,841.

The next source of funds comes from various special revenue funds. The Table below depicts the various accounts the \$100,019 is derived from.

**General Fund Revenue Budget Summaries**

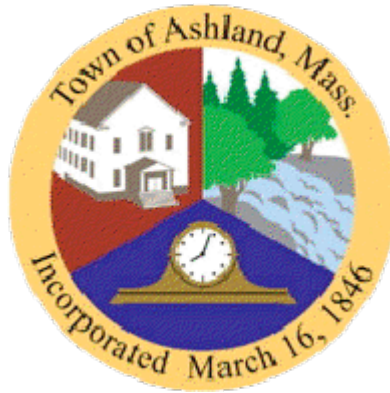
**Section 2-13**

<b>Other Funds - Other Financing Sources</b>			
<b>Org/Object</b>	<b>Account Name</b>	<b>Balance</b>	<b>FY19 Amount</b>
29630-55605	Recreation Revolving	261,810.00	25,000.00
29171-55830	Conservation Revolving	8,280.00	8,280.00
25990-59610	Sale of Cemetery Lots	114,992.02	36,739.09
25990-59610	Dog Licenses	29,038.50	30,000.00
	<b>Total</b>		100,019.09

Other sources of revenue are from the enterprise funds in the form of indirect costs. Indirect costs are a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. In FY2019, the total amount of indirect costs amounted to \$519,365 among the Water, Sewer, Fields, and Trash Enterprise Funds.

The last source of other funds is derived from the Community Preservation Fund. The Community Preservation Act (CPA) Fund reimburses the general fund for the payment of bonds. The next five years of debt service payments from the CPA Fund is shown below. For FY2018, the CPA Fund will reimburse the General Fund \$702,075.

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Oak Street Bond	\$ 168,150	\$ 167,045	\$ 160,775	\$ 154,525	\$ 526,941
High School Fields Bond	\$ 342,650	\$ 334,250	\$ 327,075	\$ 320,950	\$ 42,272
Warren Woods Bond	\$ 171,875	\$ 166,875	\$ 161,875	\$ 159,218	\$ 50,100
<b>Total Payments</b>	<b>\$ 682,675</b>	<b>\$ 668,170</b>	<b>\$ 649,725</b>	<b>\$ 634,693</b>	<b>\$ 619,313</b>



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The total general fund budget increased 3.80% percent over FY18.

Once again, it is critical to look at Ashland’s spending within a specific context. One such context is our spending compared to other MetroWest communities. People may be surprised to see that compared to other MetroWest Communities, Ashland spends very little. In fiscal year 2017 (the most recent complete data available), the Town of Ashland’s general fund expenditures equated to \$2,930 per capita. This is second lowest compared to 16 Metrowest communities mentioned before and well below the state average of \$3,248 per capita.

Town	2016 Expenditures	2015 Population	Expenditures per Capita
Marlborough	114,113,418	39,818	2,866
<b>Ashland</b>	<b>51,491,753</b>	<b>17,573</b>	<b>2,930</b>
Milford	86,559,736	28,614	3,025
Millis	26,671,184	8,169	3,265
Natick	125,986,233	36,262	3,474
Hudson	69,128,279	19,864	3,480
Medway	46,183,022	13,253	3,485
Northborough	52,704,204	15,042	3,504
Framingham	251,775,487	71,209	3,536
Holliston	54,024,639	14,525	3,719
Hopkinton	67,538,308	16,674	4,051
Westborough	84,996,259	18,934	4,489
Sudbury	88,480,905	18,874	4,688
Southborough	47,795,577	10,038	4,761
Wayland	70,920,676	13,684	5,183
Sherborn	25,059,136	4,300	5,828

Source: Department of Revenue

Expenditures can be broken down into fixed costs and discretionary costs. Fixed costs are those that the community is obligated to pay. Costs within this category consist of debt service, benefits, and charges from the state. Discretionary costs are those that are based on funding availability and the community’s goals and objectives.

Historically, fixed costs have risen faster than the discretionary costs. This has led to services being “squeezed” out of the budget as an increasing majority of new revenue goes to pay these fixed costs.

**General Government Departmental Initiatives**

In FY2019, General Government is budgeted at \$11,404,725, which is an overall increase of 2.96% over the prior fiscal year.

The Town anticipates rolling out a number of new initiatives and service enhancements. The ability to make these investments is directly attributable to controlling fixed costs as well as our budgeting approach. The Town has enhanced services tremendously over the past several years, more recently in the departments of police, fire, human services, and department of public works.

In FY19, the Elder services budget request included an increase in hours of the volunteer coordinator's position from 16 to 25 hours per week. In addition, a part-time recreation coordinator is being requested as well to assist the Recreation Director in carrying out programs. The programs offered by the recreation department have been a huge success and are growing more popular every year.

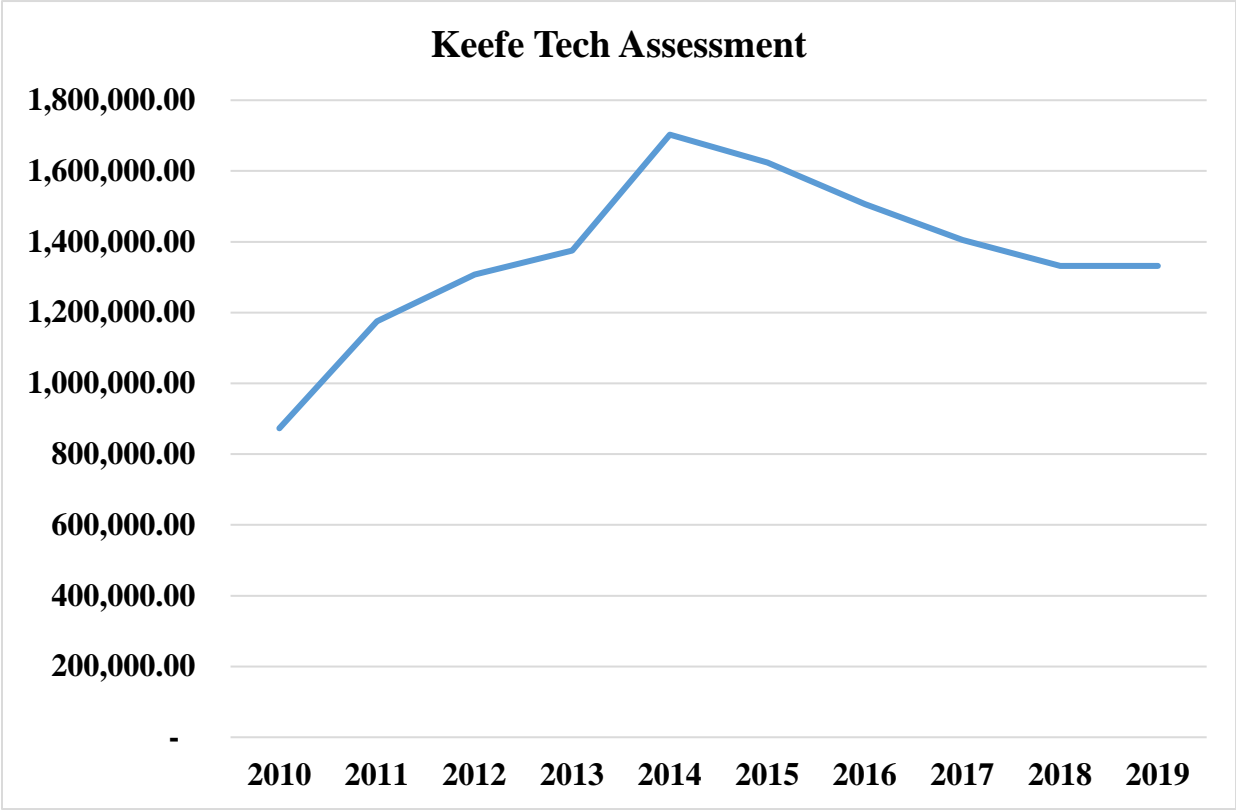
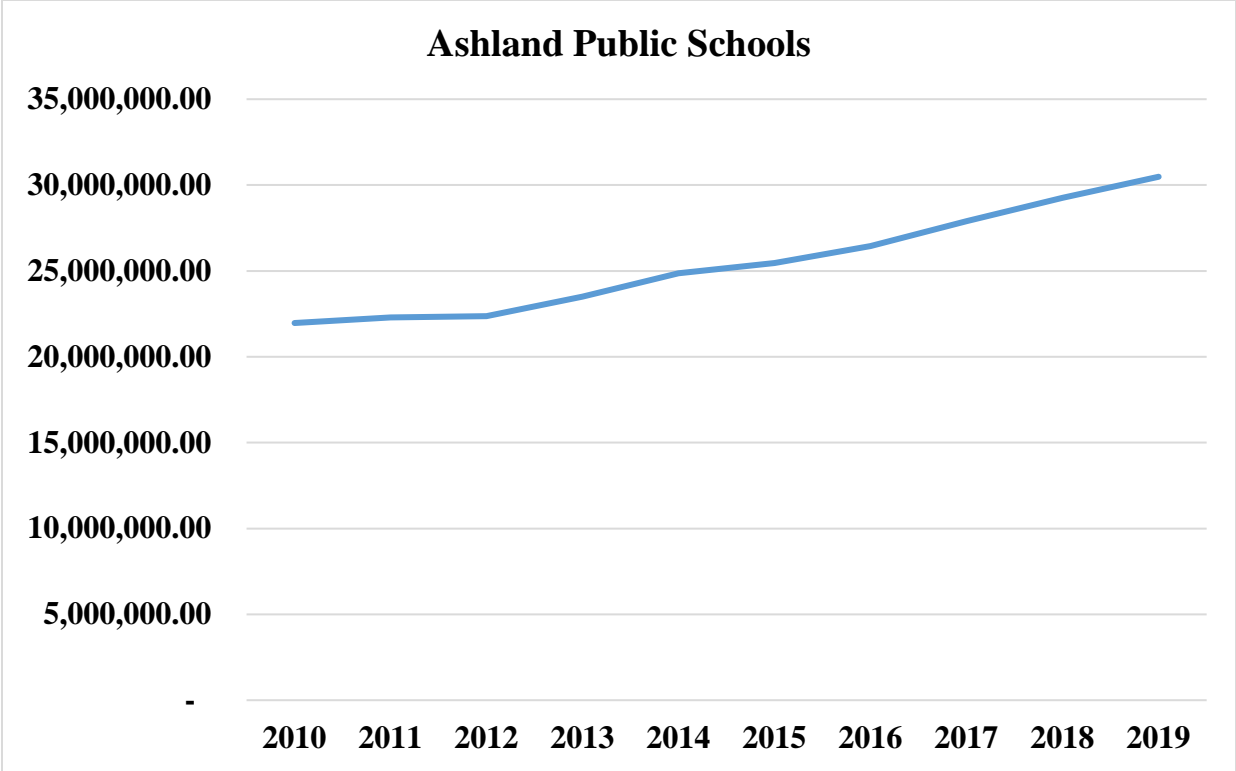
The Ashland Public Library's budget allows for the expansion of current operating hours. The library budget requests an additional five hours on Mondays. Currently, the library is open 3pm to 8pm on Mondays, which was recently funded in the FY18 operating budget. The additional five hours would allow the library to be open from 10am to 8pm.

With regards to community and economic development, the FY19 economic development budget requests funding for incentive-based opportunities for businesses.

**Ashland Public Schools and Keefe Tech**

Ashland's Education spending can be broken down into three different components: Ashland Public Schools, Keefe Tech, and the state assessment for charter schools. In this section we will look at the first two as they are direct expenditures

In FY2019, the Ashland Public Schools is budgeted at \$30,483,261, which is an overall increase of 4.19% over the prior fiscal year. This is due primarily to contractual increases and other fixed costs increases. These numbers exclude insurance and benefits costs as those are carried in another section.



*Source: Finance Department*

Out-of-district placements for special education continue to be an unpredictable and prohibitive cost driver. Actual expenditures versus budgeted expenditures can vary widely with a change in only a couple of students. It is important that we look to find a way to stabilize those costs while at the same time focus on a long-term plan to reduce them.

A Special Education Stabilization Fund for these out-of-district placements was created at the May 6, 2015 Annual Town Meeting. \$464,000 in seed funding for the program came out of the general stabilization fund and further appropriations were funded through free cash and the reserves policy. This is a unique approach in Ashland and will help the school district prepare for and deal with financially this budget buster.

Although not reflected in the budget, the Keefe Tech assessment is increasing for the FY19 budget. The Town received the Keefe Tech Assessment after the budget was created. The Town had kept the assessment level funded to be conservative at the time. Our assessment is the result of three variables: Keefe Tech's budget, Ashland's enrollment figures, and the percentage of students that are Ashland residents.

### **Debt Service**

Non-excluded debt service is expected to increase \$163,890 or 11.23%. This is attributable to the amortization of the debt service schedule and authorization of debt issuances are prior town meetings.

At the November 28, 2016 Special Town Meeting, town meeting members authorized a \$290,000 purchase for the Warren conference center.

At the May 3, 2017 Annual Town Meeting, town meeting members authorized a \$680,000 borrowing for various capital items.

In addition, at the November 14, 2017 Special Town Meeting, town meeting members authorized a \$925,000 borrowing for land in the Town forest.

Excluded debt service is expected to decrease \$82,487.20 or 4.51%. This decrease is attributable to the amortization of the debt service schedule. However, the excluded debt budget does not include any potential increase related to the school feasibility study or 133 West Union Street (Valentine Estate).

### **Benefits & Insurance**

Benefits and insurance increased \$719,579 or 7.64%. Benefits and insurance includes group health insurance, retirement assessment, other insurances, unemployment compensation, worker's compensation and employee health fringes.

Information related to budget changes within each category can be found in **Section 12** of the budget document.

**Reserve Fund**

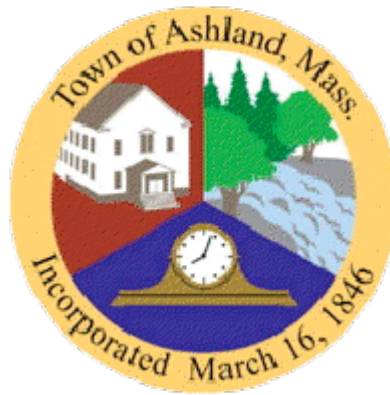
The reserve fund has been level funded for FY2019.

**Snow and Ice**

The snow and ice budget has been level funded for FY2019.

**Offsets and State Assessments**

Information related to each category can be found in **Section 16** of the budget document.



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General Fund Budget Detail

Section 2-21

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01123 - Town Manager</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	414,762	413,999	418,109	4,110	0.99%
	51400	Longevity	2,800	2,800	2,800	-	0.00%
	Subtotal - Personnel		417,562	416,799	420,909	4,110	0.99%
	52200	Advertising Services	682	1,600	1,600	-	0.00%
	52450	Contracted Services	56,515	70,000	70,000	-	0.00%
	57100	Travel Expenses	387				
	57300	Dues & Memberships	6,067	10,000	10,000	-	0.00%
	57400	Training/Conf./Courses	4,298	5,500	5,500	-	0.00%
	Subtotal - Expenses		67,950	87,100	87,100	-	0.00%
<b>Total 01123 -Town Manager</b>			<b>485,512</b>	<b>503,899</b>	<b>508,009</b>	<b>4,110</b>	<b>0.82%</b>
<b>01180 - Human Resources</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	144,009	188,575	202,142	13,567	7.19%
	51400	Longevity	1,400	2,500	2,500	-	0.00%
	Subtotal - Personnel		144,009	191,075	204,642	13,567	7.10%
	52200	Advertising Services	2,535	2,500	2,500	-	0.00%
	57100	Travel Expenses		500	500	-	0.00%
	57300	Dues & Memberships		2,000	2,000	-	0.00%
	57400	Training/Conf./Courses	4,189	10,000	10,000	-	0.00%
	Subtotal - Expenses		6,724	15,000	15,000	-	0.00%
<b>Total 01180 - Human Resources</b>			<b>150,733</b>	<b>206,075</b>	<b>219,642</b>	<b>13,567</b>	<b>6.58%</b>
<b>01138 - Central Purchasing</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	52450	Contracted Services	748	8,000	8,000	-	0.00%
	54150	Postage/Stamps/Reg Mail	28,594	29,000	29,000	-	0.00%
	54160	Printing	635	500	500	-	0.00%
	54200	Office Supplies	21,231	21,800	21,800	-	0.00%
	58420	Office Equipment	4,652	1,000	1,000	-	0.00%
	Subtotal - Expenses		55,860	60,300	60,300	-	0.00%
<b>Total 01123 - Central Purchasing</b>			<b>55,860</b>	<b>60,300</b>	<b>60,300</b>	<b>-</b>	<b>0.00%</b>
<b>01139 - Telecommunications</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	53410	Telephone Expense	70,934	73,000	73,000	-	0.00%
	Subtotal - Expenses		70,934	73,000	73,000	-	0.00%
<b>Total 01139 - Telecommunications</b>			<b>70,934</b>	<b>73,000</b>	<b>73,000</b>	<b>-</b>	<b>0.00%</b>

General Fund Budget Detail

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01151 - Town Counsel</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	53040	Professional Legal Services	216,714	230,000	210,000	(20,000)	-8.70%
	Subtotal - Expenses		216,714	230,000	210,000	(20,000)	-8.70%
<b>Total 01151 - Town Counsel</b>			<b>216,714</b>	<b>230,000</b>	<b>210,000</b>	<b>(20,000)</b>	<b>-8.70%</b>
<b>01155 - Management Information Systems</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	322,124	361,388	331,262	(30,126)	-8.34%
	51400	Longevity	3,200	3,200	4,200	1,000	31.25%
	Subtotal - Personnel		325,324	364,588	335,462	(29,126)	-7.99%
	52450	Contracted Services	146,229	147,500	147,650	150	0.10%
	58500	Purchases of Equipment	11,281	20,000	20,000	-	0.00%
	Subtotal - Expenses		157,510	167,500	167,650	150	0.09%
<b>Total 01155 - Management Information Systems</b>			<b>482,834</b>	<b>532,088</b>	<b>503,112</b>	<b>(28,976)</b>	<b>-5.45%</b>
<b>01161 - Town Clerk</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	115,263	130,439	129,185	(1,254)	-0.96%
	51400	Longevity	1,100	1,100	1,100	-	0.00%
	Subtotal - Personnel		116,363	131,539	130,285	(1,254)	-0.95%
	52410	Maint. Service Contracts	2,146	250	250	-	0.00%
	52450	Contracted Services	13,569	5,250	6,000	750	14.29%
	54560	Dog Licensing Supplies	977	1,500	2,500	1,000	66.67%
	57100	In-State Travel	33	250	250	-	0.00%
	57300	Dues & Membership	445	525	600	75	14.29%
	57400	Training/Conf./Courses	662	1,000	1,700	700	70.00%
	Subtotal - Expenses		17,832	8,775	11,300	2,525	28.77%
<b>Total 01161 - Town Clerk</b>			<b>134,195</b>	<b>140,314</b>	<b>141,585</b>	<b>1,271</b>	<b>0.91%</b>
<b>01162 - Elections</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51200	Part-Time positions	31,191	13,950	41,920	27,970	200.50%
	Subtotal Personnel		31,191	13,950	41,920	27,970	200.50%
	52450	Contracted Services	10,385	4,400	13,785	9,385	213.30%
	55800	Misc. Supplies	962	1,500	5,550	4,050	270.00%
	57100	Travel Expenses		50	150	100	200.00%
	Subtotal Expenses		11,346	5,950	19,485	13,535	227.48%
	Offset: State Election Grant			(5,750)	(5,750)	-	0.00%
<b>Total 01162 - Elections</b>			<b>42,537</b>	<b>14,150</b>	<b>55,655</b>	<b>41,505</b>	<b>293.32%</b>

General Fund Budget Detail

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01163 - Board of Registrars</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	52450	Contracted Services	7,772	7,140	7,300	160	2.24%
	55800	Misc. Supplies		650	700	50	7.69%
	Subtotal - Expenses		7,772	7,790	8,000	210	2.70%
<b>Total 01163 - Board of Registrars</b>			<b>7,772</b>	<b>7,790</b>	<b>8,000</b>	<b>210</b>	<b>2.70%</b>
<b>01135 - Town Accountant</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	81,218	80,500	83,556	3,056	3.80%
	Subtotal - Personnel		81,218	80,500	83,556	3,056	3.80%
	52450	Contracted Services	37,500	40,000	44,000	4,000	10.00%
	54200	Office Supplies					
	57300	Dues & Membership	550	400	550	150	37.50%
	57400	Training/Conf./Courses	2,608	2,500	2,500	-	0.00%
	Subtotal - Expenses		40,658	42,900	47,050	4,150	9.67%
<b>Total 01135 - Town Accountant</b>			<b>121,876</b>	<b>123,400</b>	<b>130,606</b>	<b>7,206</b>	<b>5.84%</b>
<b>01141 - Assessors</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	171,622	171,246	172,230	984	0.57%
	51400	Longevity	3,900	3,900	3,900	-	0.00%
	Subtotal - Personnel		175,522	175,146	176,130	984	0.56%
	52420	Computer/Sftwr Maint	5,475	5,475	11,215	5,740	104.84%
	52450	Contracted Services	11,052	36,150	15,500	(20,650)	-57.12%
	57300	Dues & Membership	300	300	300	-	0.00%
	57400	Training/Conf./Courses	1,928	1,900	2,200	300	15.79%
	Subtotal - Expenses		18,754	43,825	29,215	(14,610)	-33.34%
<b>Total 01141 - Assessors</b>			<b>194,276</b>	<b>218,971</b>	<b>205,345</b>	<b>(13,626)</b>	<b>-6.22%</b>
<b>01145 - Treasurer and Collector</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	183,803	160,182	149,291	(10,892)	-6.80%
	51400	Longevity	2,000	1,000	1,000	-	0.00%
	Subtotal - Personnel		185,803	161,182	150,291	(10,892)	-6.76%
	52300	Note & Bond Fees	4,900	4,900	4,900	-	0.00%
	52200	Advertising Services	569	1,000	1,000	-	0.00%
	53190	Legal Services	4,209	11,850	11,850	-	0.00%
	54000	Supplies	1,007	1,500	1,500	-	0.00%
	57010	Interest on Refunds		1,500	1,500	-	0.00%
	57300	Dues & Membership	250	460	460	-	0.00%
	57400	Training/Conf./Courses	1,314	1,800	1,800	-	0.00%
	Subtotal - Expenses		12,250	23,010	23,010	-	0.00%
<b>Total 01145 - Treasurer and Collector</b>			<b>198,053</b>	<b>184,192</b>	<b>173,301</b>	<b>(10,892)</b>	<b>-5.91%</b>

General Fund Budget Detail

Section 2-24

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01171 - Conservation Commission</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	63,260	66,000	66,300	300	0.45%
Subtotal - Personnel			63,260	66,000	66,300	300	0.45%
	52450	Contracted Services	7,722	27,000	5,000	(22,000)	-81.48%
	57100	Travel Expenses		300	300	-	0.00%
	57300	Dues & Membership	621	650	650	-	0.00%
	57400	Training/Conf./Courses	230	500	500	-	0.00%
Subtotal - Expenses			8,573	28,450	6,450	(22,000)	-77.33%
<b>Total 01171 - Conservation Commission</b>			<b>71,834</b>	<b>94,450</b>	<b>72,750</b>	<b>(21,700)</b>	<b>-22.98%</b>
<b>01175 - Planning &amp; Zoning Board of Appeals</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	96,360	125,000	128,255	3,255	2.60%
Subtotal - Personnel			96,360	125,000	128,255	3,255	2.60%
	52200	Advertising Services	1,856	1,500	1,000	(500)	-33.33%
	52450	Contracted Services	56,475	15,000	15,000	-	0.00%
	54110	Mapping/Blue Print Supplies	1,613	750	750	-	0.00%
	54600	Reference Books/Material	102	200	200	-	0.00%
	57100	Travel Expenses			400	400	
	57300	Dues & Membership		1,000	1,400	400	40.00%
	57400	Training/Conf./Courses	70	500	1,200	700	140.00%
Subtotal - Expenses			60,116	18,950	19,950	1,000	5.28%
<b>Total 01175 - Planning &amp; ZBA</b>			<b>156,476</b>	<b>143,950</b>	<b>148,205</b>	<b>4,255</b>	<b>2.96%</b>

General Fund Budget Detail

Section 2-25

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01172 - Open Space &amp; Recreation</b>							
	55800	Misc. Supplies	190	400	400	-	0.00%
	57300	Dues & Membership	95	50	50	-	0.00%
Subtotal - Expenses			285	450	450	-	0.00%
<b>Total 01172 - Open Space and Recreation</b>			<b>285</b>	<b>450</b>	<b>450</b>	<b>-</b>	<b>0.00%</b>
<b>01241 - Inspectional Services</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	104,974	103,532	105,637	2,105	2.03%
	51190	Other Salaries	140,014	130,692	146,387	15,695	12.01%
	51400	Longevity	2,400	1,400	1,400	-	0.00%
Subtotal - Personnel			247,388	235,623	253,424	17,800	7.55%
	52450	Contracted Services	4,000				
	54200	Office Supplies	124	500	500	-	0.00%
	54400	Auto Parts & Supplies	50	341	341	(0)	-0.04%
	54600	Reference Books/Material	211	250	250	-	0.00%
	57100	In-State Travel		500	500	-	0.00%
	57300	Dues & Membership	240	500	500	-	0.00%
	57400	Training/Conf./Courses	1,830	3,500	3,500	-	0.00%
Subtotal - Expenses			6,455	5,591	5,591	(0)	0.00%
<b>Total 01241 - Inspectional Services</b>			<b>253,843</b>	<b>241,215</b>	<b>259,015</b>	<b>17,800</b>	<b>7.38%</b>
<b>01182 - Economic Development</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	78,919	79,200	80,784	1,584	2.00%
Subtotal - Personnel			78,919	79,200	80,784	1,584	2.00%
	52200	Advertising Expenses	4,222	5,000	5,000	-	0.00%
	52450	Contracted Services	9,681	44,932	70,000	25,068	55.79%
	52510	Development Projects		110,000		(110,000)	-100.00%
	55800	Miscellaneous Supplies	160	1,500	1,500	-	0.00%
	57300	Dues & Memberships	660	3,500	5,000	1,500	42.86%
	57400	Training, Conf., Courses	152	500	1,000	500	100.00%
Subtotal - Expenses			14,874	165,432	82,500	(82,932)	-50.13%
<b>Total 01182 - Economic Development</b>			<b>93,793</b>	<b>244,632</b>	<b>163,284</b>	<b>(81,348)</b>	<b>-33.25%</b>

General Fund Budget Detail

Section 2-26

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01210 - Police</b>							
		<b>Account Description</b>					
	51100	Permanent Positions	1,995,735	2,227,472	2,259,536	32,065	1.44%
	51310	O.T. to Cover Vacation	72,150	70,000	75,317	5,317	7.60%
	51320	O.T. to Cover Sick/Personal	114,299	127,075	129,954	2,879	2.27%
	51330	Regular O.T. Police	72,970	69,163	70,551	1,388	2.01%
	51340	O.T. to Cover Court Time	13,869	39,112	39,894	782	2.00%
	51400	Longevity & Fringes	22,987	24,000	25,500	1,500	6.25%
	51410	Shift Differential	36,253	48,205	53,458	5,252	10.90%
	51420	Holiday Pay	88,382	110,492	112,785	2,293	2.08%
	51430	Officer in Chage Pay	3,835	2,669	4,405	1,736	65.03%
	51440	Other Incentive	190,798	209,450	230,250	20,800	9.93%
	51441	Quinn Bill	95,582	113,208	100,636	(12,572)	-11.11%
	51810	O.T. to Cover In Service	47,855	51,592	53,184	1,592	3.09%
	51820	O.T. to Cover Other Training	30,050	31,931	31,931	-	0.00%
	51900	Uniform Exp/Allowance	14,926	26,375	30,225	3,850	14.60%
		Subtotal - Personnel	2,799,691	3,150,744	3,217,626	66,882	2.12%
	52410	Maint. Service Contracts	3,164	9,050	9,050	-	0.00%
	52420	Computer/Sftwr Maint Con	23,320	33,501	33,500	(1)	0.00%
	52450	Contracted Services	20,860	35,001	35,000	(1)	0.00%
	52720	Radio Equip Repair/Parts	3,438	10,500	10,500	-	0.00%
	53410	Telephone Expense		0	0	-	
	54120	Photo Supplies/Film	3,340	7,039	5,039	(2,000)	-28.41%
	54150	Postage/Stamps/Reg Mail	1,258	1,500	1,500	-	0.00%
	54200	Office Supplies	2,904	2,111	2,111	-	0.00%
	54400	Auto Parts & Supplies	70,960	25,200	25,200	-	0.00%
	54490	Firearms Supplies	16,519	18,173	18,173	-	0.00%
	54491	Firearms Weapons	-	0	5,965	5,965	
	54550	Animal Food/Supplies	4,070	14,900	14,900	-	0.00%
	54600	Reference Books/Material	1,643	2,650	2,650	-	0.00%
	55800	Misc. Supplies	6,672	2,825	2,825	-	0.00%
	55850	Food - Prisoner	570	1,200	1,200	-	0.00%
	57000	Other Charges - Lease			25,200	25,200	
	57100	In-State Travel	3,080	2,200	2,200	-	0.00%
	57300	Dues & Membership	8,779	9,120	9,120	-	0.00%
	57400	Training/Conf./Courses	17,754	31,650	31,650	-	0.00%
	57800	Other Misc. Expenses	1,026	2,062	2,000	(62)	-3.01%
	58500	Purchase of Equipment	11,727				
		Subtotal - Expenses	201,084	208,682	237,783	29,101	13.94%
		Offset: Animal Control Payment From Holliston - 1 year		(76,000)	(38,000)	38,000	-50.00%
		<b>Total 01210 - Police Department</b>	<b>3,000,775</b>	<b>3,283,426</b>	<b>3,417,409</b>	<b>133,983</b>	<b>4.08%</b>

General Fund Budget Detail

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01220 - Fire Department</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Permanent Positions	1,497,548	1,623,543	1,651,654	28,111	1.73%
	51220	Call FireFighters	3,926	24,600	24,600	-	0.00%
	51230	Fire Alarm Superintendent	-	1,000	1,000	-	0.00%
	51240	E.M.T. Coordinator	-	1,000	1,000	-	0.00%
	51250	Training Officer	-	1,000	1,000	-	0.00%
	51260	Safety Coordinator	-	1,000	1,000	-	0.00%
	51270	Operations Officer	-	1,000	1,000	-	0.00%
	51280	Investigator	-	1,000	1,000	-	0.00%
	51290	Public Info Officer	-	1,000	1,000	-	0.00%
	51300	O.T. & Recall/Beeper	111,577	145,000	145,000	-	0.00%
	51310	O.T. to Cover Vacation	146,327	175,000	181,189	6,189	3.54%
	51320	O.T. to Cover Sick/Personal	79,400	111,613	111,613	-	0.00%
	51400	Longevity & Fringes	17,761	18,500	17,800	(700)	-3.78%
	51420	Holiday Pay	62,863	54,996	62,116	7,120	12.95%
	51440	Other Incentives Pay	108,425	145,650	160,250	14,600	10.02%
	51450	Education Incentive Pay	7,555	8,092	9,796	1,704	21.06%
	51460	Training Incentive	74,861	100,000	100,980	980	0.98%
	51900	Uniform Exp/Allowance	20,905	25,300	25,300	-	0.00%
	Subtotal - Personnel		2,131,147	2,439,294	2,497,299	58,004	2.38%
	52410	Maint. Service Contracts	13,951	20,700	19,000	(1,700)	-8.21%
	52420	Computer/Sftwr Maint Con	44	2,500	2,500	-	0.00%
	52450	Contr Svcs/Bldg Repairs	31,040	30,000	30,000	-	0.00%
	52710	Office Equip Leas	2,521	2,900	2,900	-	0.00%
	52720	Radio Equip Repair/Parts	484	5,000	5,500	500	10.00%
	54120	Photo Supplies/Film	-	500	500	-	0.00%
	54150	Postage/Stamps/Reg Mail	154	500	500	-	0.00%
	54200	Office Supplies	570	1,236	1,235	(1)	-0.10%
	54220	Fire Equipment/Maint of	46,499	46,829	55,000	8,171	17.45%
	54230	Fire Alarm Equip/Maint	687	6,500	8,500	2,000	30.77%
	54300	Maintenance Supplies	776	3,000	3,000	-	0.00%
	54600	Reference Books/Material	391	1,000	1,000	-	0.00%
	54750	E.M.S. Supplies	19,155	18,000	19,500	1,500	8.33%
	55800	Misc. Supplies	1,293	2,000	2,000	-	0.00%
	57000	Other Charges	534	2,000	2,000	-	0.00%
	57300	Dues & Membership	1,460	2,000	2,000	-	0.00%
	57400	Training/Conf./Courses	1,175	3,000	3,000	-	0.00%
	58500	Purchases of Equipment	94,460	55,000	55,000	-	0.00%
	58514	Ambulance License	1,600	-	0	-	-
	Subtotal - Expenses		216,795	202,665	213,135	10,470	5.17%
	Offset - EMS Revolving Fund		-	(400,000)	(425,000)	(25,000)	6.25%
	<b>Total 01220 - Fire Department</b>		<b>2,347,942</b>	<b>2,241,959</b>	<b>2,285,433</b>	<b>43,474</b>	<b>1.94%</b>

General Fund Budget Detail

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01544 - COA/Recreation/Youth and Family Services</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51330	Salaries	280,280	369,197	438,826	69,629	18.86%
	51400	Longevity	5,270	6,370	6,057	(313)	-4.91%
	Subtotal - Personnel		285,550	375,567	444,883	69,316	18.46%
	52450	Contracted Services	2,925	5,200	5,200	-	0.00%
	54400	Auto Parts & Supplies	644	1,000	1,000	-	0.00%
	55800	Misc. Supplies	769	750	750	-	0.00%
	57100	In-State Travel	476	590	650	60	10.17%
	57300	Dues & Membership	883	1,000	1,000	-	0.00%
	57400	Training/Conf./Courses	295	1,500	3,500	2,000	133.33%
	Subtotal - Expenses		5,993	10,040	12,100	2,060	20.52%
	Offset - Grants & Revolving Accounts			(30,750)	(52,550)	(21,800)	70.89%
<b>Total 01544 - COA/Recreation/Y&amp;F</b>			<b>291,543</b>	<b>354,857</b>	<b>404,433</b>	<b>49,576</b>	<b>13.97%</b>
<b>01510 - Health Department</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51130	Salaries	128,575	133,179	134,437	1,258	0.94%
	51400	Longevity	1,400	1,400	1,400	-	0.00%
	Subtotal - Personnel		129,975	134,579	135,837	1,258	0.93%
	52450	Contracted Services	38,822	14,500	25,380	10,880	75.03%
	52500	Purch Nursing Services	10,160	10,000	10,000	-	0.00%
	53410	Telephone Expense	-	0	0	-	-
	55800	Misc. Supplies		100	100	-	0.00%
	57300	Dues & Membership	250	225	410	185	82.22%
	57400	Training/Conf./Courses	195	500	1,000	500	100.00%
	Subtotal - Expenses		49,427	25,325	36,890	11,565	45.67%
	Offset - Revolving Accounts			(5,000)	(5,000)	-	0.00%
<b>Total 01510 - Health Department</b>			<b>179,402</b>	<b>154,904</b>	<b>167,727</b>	<b>12,823</b>	<b>8.28%</b>
<b>01610 - Library</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51130	Salaries	256,921	263,916	281,059	17,143	6.50%
	51130	Part Time Wages		28,080	12,500	(15,580)	-55.48%
	51140	Longevity	3,600	2,400	2,400	-	0.00%
	Subtotal - Personnel		260,521	294,396	295,959	1,563	0.53%
	54150	Postage/Stamps/Reg Mail	121	121	121	0	0.41%
	54200	Office Supplies	1,914	1,500	1,500	-	0.00%
	52710	Equipment Lease		2,262	2,262	0	0.01%
	54600	Reference Books/Material	57,209	57,000	58,500	1,500	2.63%
	57300	Dues & Membership	15,000	15,300	15,300	-	0.00%
	57400	Training/Conf./Courses	80	300	300	-	0.00%
	Subtotal - Expenses		74,323	76,482	77,983	1,501	1.96%
<b>Total 01610 - Library</b>			<b>334,843</b>	<b>370,878</b>	<b>373,942</b>	<b>3,064</b>	<b>0.83%</b>

General Fund Budget Detail

Section 2-29

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01543 - Veterans Services</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	57000	Other Charges	26,114	32,205	32,205	0	0.00%
	54200	Memorial Day Expenses	2,219	2,500	2,500	-	0.00%
	57350	Veterans Benefit Payments	52,951	60,000	60,000	-	0.00%
	Subtotal - Expenses		81,284	94,705	94,705	0	0.00%
<b>Total 01543 - Veterans Services</b>			<b>81,284</b>	<b>94,705</b>	<b>94,705</b>	<b>0</b>	<b>0.00%</b>
<b>Public Works &amp; Buildings</b>							
<b>01192 - Public Buildings</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51130	Permanent Positions	132,904	128,870	142,248	13,379	10.38%
	51300	Overtime		5,000	0	(5,000)	-100.00%
	51400	Longevity	2,200	2,000	2,200	200	10.00%
	Subtotal - Personnel		135,104	135,870	144,448	8,579	6.31%
	52100	Utilities Expenses	204,403	215,000	218,000	3,000	1.40%
	52450	Contracted Services	78,174	83,000	86,000	3,000	3.61%
	54300	Maintenance Supplies	15,269	22,000	23,000	1,000	4.55%
	54400	Auto Parts & Supplies	3,517	1,800	1,800	-	0.00%
	55800	Misc. Supplies	387	1,200	1,200	-	0.00%
	57100	Travel Expenses		250	250	-	0.00%
	57400	Training/Conf./Courses		500	500	-	0.00%
	Subtotal - Expenses		301,749	323,750	330,750	7,000	2.16%
<b>Total 01192 - Public Buildings</b>			<b>436,854</b>	<b>459,620</b>	<b>475,198</b>	<b>15,579</b>	<b>3.39%</b>
<b>01421 - Public Works Administration</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Permanent Positions	92,790	94,653	96,649	1,997	2.11%
	51400	Longevity	825	1,199	1,304	105	8.76%
	Subtotal - Personnel		93,615	95,852	97,953	2,102	2.19%
	52450	Contracted Services					
	57100	In-State Travel	11	150	150	-	0.00%
	57200	Purchase of Services	594	0	0	-	
	57300	Dues & Membership		750	1,000	250	33.33%
	57400	Training/Conf./Courses		1,500	2,000	500	33.33%
	58000	Capital Outlay	12,000				
	Subtotal - Expenses		12,605	2,400	3,150	750	31.25%
<b>Total 01421 - Public Works Administration</b>			<b>106,220</b>	<b>98,252</b>	<b>101,103</b>	<b>2,852</b>	<b>2.90%</b>

General Fund Budget Detail

Section 2-30

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01422 - Public Works Highway</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51130	Permanent Positions	211,312	314,818	301,907	(12,912)	-4.10%
	51300	Overtime & Recall/Beeper	27,536	9,805	20,000	10,195	103.98%
	51350	Beeper Allowance	6,769	3,672	7,500	3,828	104.25%
	51400	Longevity	1,750	1,500	1,400	(100)	-6.67%
	51900	Uniform Expenses/Allowance	2,400	2,448	2,448	-	0.00%
	Subtotal - Personnel		249,767	332,243	333,255	1,012	0.30%
	52000	Purchase of Services	5,989	800	800	-	0.00%
	52410	Maint. Service Contracts	112	150	150	-	0.00%
	52450	Contracted Services	95,817	65,000	58,725	(6,275)	-9.65%
	52710	Office Equipment Lease			875	875	
	52720	Radio Equip Repair/Parts	2,052	100	100	-	0.00%
	52966	Stormwater Maintenance			50,000	50,000	
	53410	Telephone Expense	953	988	988	0	0.02%
	54000	Supplies		0	1,010	1,010	
	54150	Postage/Stamps/Reg Mail	207	155	155	1	0.32%
	54200	Office Supplies	64	630	630	(0)	-0.06%
	54300	Maintenance Supplies		927	927	-	0.00%
	54400	Auto Parts & Supplies	16,873	20,000	20,000	-	0.00%
	54430	Sign Supply-Road/Traffic	2,095	4,120	4,120	-	0.00%
	54450	Tools/Hardware		4,532	4,532	-	0.00%
	54710	Concrete	356	500	500	-	0.00%
	54720	Asphalt	10,698	12,991	12,991	(0)	0.00%
	54730	Gravel, Loam, Mulch	795	2,704	2,704	0	0.01%
	55800	Misc. Supplies	9,940	5,000	8,390	3,390	67.80%
	57300	Dues & Membership	405	82	82	(0)	-0.49%
	57400	Training/Conf./Courses	1,747	1,000	2,500	1,500	150.00%
	58500	Purchase of Equipment	26,203				
	Subtotal - Expenditures		174,306	119,679	170,179	50,500	42.20%
<b>Total 01422 - Highway</b>			<b>424,073</b>	<b>451,922</b>	<b>503,434</b>	<b>51,512</b>	<b>11.40%</b>
<b>01491 - Cemetery Parks &amp; Trees</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51130	Permanent Positions	143,826	215,524	217,302	1,778	0.83%
	51300	Overtime & Recall/Beeper	2,271	4,318	4,318	0	0.01%
	51400	Longevity	950	800	800	-	0.00%
	51900	Uniform Expenses/Allowance	2,200	1,632	3,500	1,868	114.46%
	Subtotal - Personnel		149,247	222,273	225,920	3,647	1.64%
	52000	Purchase of Services	1,249	650	150	(500)	-76.92%
	52410	Maintenance Service Contract	112	105	105	-	0.00%
	52450	Contracted Services	4,338	6,500	9,691	3,191	49.09%
	52965	Beaver Control			1,000	1,000	
	54150	Postage/Stamps/Reg Mail			150	150	
	54400	Auto Parts & Supplies	3,740	5,000	6,000	1,000	20.00%
	54420	Cem & Park Supplies	9,972	150	500	350	233.33%
	54450	Tools/Hardware	2,589	500	500	-	0.00%
	54460	Trees/Shrubs-Replacement	921	1,000	250	(750)	-75.00%
	55800	Misc. Supplies	1,402	1,250	1,238	(12)	-0.96%
	57300	Dues & Membership	200	100	100	-	0.00%
	57400	Training/Conf./Courses	446	500	2,500	2,000	400.00%
	58500	Purchases of Equipment	19,133				
	Subtotal - Expenses		44,101	15,755	22,184	6,429	40.81%
<b>Total 01491 - Cemetery Parks &amp; Trees</b>			<b>193,348</b>	<b>238,028</b>	<b>248,104</b>	<b>10,076</b>	<b>4.23%</b>

General Fund Budget Detail

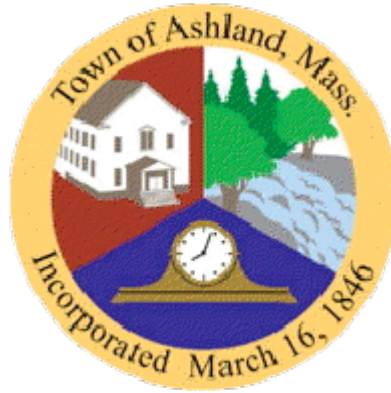
			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01423 - Snow and Ice Removal</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Permanent Positions	6,101				
	51300	Overtime	92,031	24,800	24,800	-	0.00%
	Subtotal - Personnel		98,132	24,800	24,800	-	0.00%
	51350	Beeper Allowance	10,501	4,400	4,400	-	0.00%
	52450	Contracted Services	285,658	80,000	80,000	-	0.00%
	54000	Supplies	2,957				
	54400	Auto Parts & Supplies	28,497	15,000	15,000	-	0.00%
	54950	Sand, Salt, Etc.	190,532	125,000	125,000	-	0.00%
	55800	Misc. Supplies	5,362	5,000	5,000	-	0.00%
	58500	Purchases of Equipment		31,000	31,000	-	0.00%
	Subtotal - Expenses		523,507	260,400	260,400	-	0.00%
<b>Total 01423 - Snow and Ice Removal</b>			<b>621,639</b>	<b>285,200</b>	<b>285,200</b>	<b>-</b>	<b>0.00%</b>
<b>01424 - Streetlighting</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	52100	Utilities Expenses	30,980	40,000	40,000	-	0.00%
	Subtotal - Expenses		30,980	40,000	40,000	-	0.00%
<b>Total 01424 - Streetlighting</b>			<b>30,980</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>0.00%</b>
<b>01429 - Combined Fuel Account</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	54800	Gasoline	48,668	75,000	75,000	-	0.00%
	54880	Diesel	58,289	75,000	75,000	-	0.00%
	55800	Misc. Supplies	703	1,000	1,000	-	0.00%
	Subtotal - Expenses		107,660	151,000	151,000	-	0.00%
<b>Total 01429 - Combined Fuel Account</b>			<b>107,660</b>	<b>151,000</b>	<b>151,000</b>	<b>-</b>	<b>0.00%</b>
<b>Education</b>							
<b>01300 - Ashland Public Schools</b>							
	<b>Object Code</b>	<b>Position Control #/Category</b>					
	51170	Salaries Instructional	22,231,372	23,972,915	24,742,152	769,237	3.21%
	Subtotal - Personnel		22,231,372	23,972,915	24,742,152	769,237	3.21%
	52100	Other Expenses	5,329,799	5,533,599	5,741,109	207,510	3.75%
	Subtotal - Expenses		5,329,799	5,533,599	5,741,109	207,510	3.75%
<b>Total 01300 - Ashland Public Schools</b>			<b>27,561,172</b>	<b>29,506,514</b>	<b>30,483,261</b>	<b>976,747</b>	<b>3.31%</b>
<b>01399 - Keefe Tech Assessment</b>							
	<b>Object Code</b>	<b>Position Control #/Category</b>					
	56910	Vocational School Assessment	1,405,137	1,331,996	1,331,996	-	0.00%
	Subtotal - Expenses		1,405,137	1,331,996	1,331,996	-	0.00%
<b>Total 01399 - Keefe Tech Assessment</b>			<b>1,405,137</b>	<b>1,331,996</b>	<b>1,331,996</b>	<b>-</b>	<b>0.00%</b>

General Fund Budget Detail

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01710 - Debt Service</b>							
	<b>Object Code</b>	<b>Position Control #/Category</b>					
		Non-Excluded Principal	1,332,370	1,116,800	1,311,260	194,460	17.41%
		Non-Excluded Interest	406,138	342,903	312,333	(30,570)	-8.92%
		Excluded Principal	1,267,590	1,443,700	1,432,270	(11,430)	-0.79%
		Excluded Interest	439,728	386,742	315,685	(71,057)	-18.37%
<b>Total 01710 - Debt Service</b>			<b>3,445,825</b>	<b>3,290,144</b>	<b>3,371,547</b>	<b>81,403</b>	<b>2.47%</b>
<b>01930 - Capital</b>							
	<b>Object Code</b>	<b>Position Control #/Category</b>					
	58000		948,499	750,000	750,000	-	0.00%
<b>Total 01930 - Capital</b>			<b>948,499</b>	<b>750,000</b>	<b>750,000</b>	<b>-</b>	<b>0.00%</b>
<b>01965 - Municipal Efficiency Program</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	52255	Municipal Efficiency Program	6,598	50,000	25,000	(25,000)	-50.00%
<b>Total 01965 Municipal Efficiency Program</b>			<b>6,598</b>	<b>50,000</b>	<b>25,000</b>	<b>(25,000)</b>	<b>-50.00%</b>
<b>Benefits and Insurance</b>							
<b>01911 - Employee Retirement</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51700	Employee Retirement	2,424,682	2,809,394	2,922,071	112,677	4.01%
<b>Total 01911 - Employee Retirement</b>			<b>2,424,682</b>	<b>2,809,394</b>	<b>2,922,071</b>	<b>112,677</b>	<b>4.01%</b>
<b>01912 - Workers Compensation</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51710	Workers Comp Insurance	267,244	270,000	270,000	-	0.00%
<b>Total 01912 - Workers Compensation</b>			<b>267,244</b>	<b>270,000</b>	<b>270,000</b>	<b>-</b>	<b>0.00%</b>
<b>01913 - Unemployment Compensation</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51720	Unemployment Comp Insurance	31,114	75,000	75,000	-	0.00%
<b>Total 01913 - Unemployment Compensation</b>			<b>31,114</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>0.00%</b>
<b>01914 - Employee Health Fringes</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51730	Physicals, Etc.	8,782	5,000	5,000	-	0.00%
<b>Total 01914 - Employee Health Fringes</b>			<b>8,782</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.00%</b>

General Fund Budget Detail

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01915 - Group Health Insurance</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51700	Health Insurance - Town	1,026,390	1,004,549	1,058,153	53,604	5.34%
	51705	Health Insurance - School	3,420,898	3,731,760	3,732,000	240	0.01%
	51702	Health Insurance Waiver	103,163	105,000	105,000	-	0.00%
	51706	Medicare Part B Penalty	15,401	16,200	18,000	1,800	11.11%
	51709	OPEB Contribution	62,500	82,840	145,235	62,395	75.32%
	51711	Waiting Hiatus Stipend	6,203		6,500	6,500	
	51712	Administrative Fee			24,000	24,000	
	51715	Mitigation Payment	75,000	50,000	0	(50,000)	-100.00%
	51740	F.I.C.A.	479,636	482,850	520,000	37,150	7.69%
	51750	Life Insurance	14,022	14,400	24,000	9,600	66.67%
	51751	Long-Term Disability	6,784	7,200	8,000	800	11.11%
	51752	Health insurance contingency		230,011	690,847	460,836	200.35%
	Offset: Charge Revolving Funds for Fringe Benefits			-100,000	-100,000	-	0.00%
<b>Total 01915 - Group Health Insurance</b>			<b>5,209,997</b>	<b>5,624,810</b>	<b>6,231,735</b>	<b>606,925</b>	<b>10.79%</b>
<b>01945 - Other Insurance</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	57442	Police/Fire Health & Acc Ins	114,841	130,000	130,000	-	0.00%
	57460	MIAA Liability Package	479,767	500,000	500,000	-	0.00%
	57470	Public Officials Bond	1,709	973	950	(23)	-2.36%
<b>Total 01945 - Other Insurance</b>			<b>596,317</b>	<b>630,973</b>	<b>630,950</b>	<b>(23)</b>	<b>0.00%</b>
	<b>Object Code</b>	<b>Account Description</b>					
	<b>01960</b>	<b>Salary Contingency</b>	-	68,000	184,978	116,978	172.03%
<b>Total 01960 - Salary Contingency</b>			<b>-</b>	<b>68,000</b>	<b>184,978</b>	<b>116,978</b>	<b>172.03%</b>
<b>01132 - Finance Committee Reserve Fund</b>							
	<b>Object Code</b>	<b>Position Control #/Category</b>					
		Reserve Fund	-	450,000	450,000	-	0.00%
<b>Total 01132 - Finance Committee Reserve Fund</b>			<b>-</b>	<b>450,000</b>	<b>450,000</b>	<b>-</b>	<b>0.00%</b>
<b>Totals</b>			<b>52,799,458</b>	<b>56,105,459</b>	<b>58,211,485</b>	<b>2,106,026</b>	<b>3.75%</b>



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

**Enterprise Funds Summary**

DEPT. #	DEPARTMENT	2017 ACTUAL TOTAL	2018 ATM BUDGET TOTAL	2019 PROPOSED BUDGET	\$ CHANGE	% CHANGE
6000	WATER ENTERPRISE	2,385,435	2,820,093	2,887,623	67,530	2.39%
6100	SEWER ENTERPRISE	5,623,646	5,570,119	6,009,729	439,610	7.89%
6200	TRASH COLLECTION	1,093,986	1,151,172	1,176,199	25,026	2.17%
6300	FIELD MANAGEMENT	76,147	98,321	112,499	14,178	14.42%
6400	CABLE ACCESS	59,590	215,500	200,000	(15,500)	-7.19%
	<b>TOTAL ALL FUNDS</b>	<b>62,031,664</b>	<b>65,910,664</b>	<b>68,597,534</b>	<b>2,636,870</b>	<b>4.00%</b>

**Water and Sewer Process**

Ideally, water and sewer rates are reviewed and set once a year in Ashland. This ensures stability in the rates and the revenue stream, but more importantly allows residents to plan and budget for water and sewer services.

For rate changes to correspond to Ashland’s fiscal year and to allow residents adequate time to prepare for potential increase in their bill, rates should be set before March 1<sup>st</sup> and be effective March 1<sup>st</sup> to meet bill production deadlines and billing cycles.

For the FY19 enterprise fund budgets, no rate increases were recommended. However, we will need to keep a close eye on the sewer enterprise fund to ensure estimated revenues are coming in as budgeted.

The table below illustrates the water and sewer billing cycle.

<b>Quarterly Billing Dates</b>	<b>Read Date</b>	<b>Covers 3 Month Period</b>	<b>Due Date</b>
August	June 1 <sup>st</sup> – 30 <sup>th</sup>	March to June	September
November	Sept. 1 <sup>st</sup> – 30 <sup>th</sup>	June to September	December
February	Dec. 1 <sup>st</sup> – 30 <sup>th</sup>	September to December	March
May	March 1 <sup>st</sup> – 31 <sup>st</sup>	December to March	June

**Water Enterprise Fund**

The FY2019 Water Enterprise Fund is budgeted at \$2,887,623 which is an increase of \$67,530, or 2.39%. The net increase is attributable to three items: 1) a \$39,743 increase in payroll 2) an increase of \$35,482 in debt service; and 3) a \$7,695 decrease in non-payroll expenses.

**Sewer Enterprise Fund**

The FY2019 Sewer Enterprise Fund is budgeted at \$6,009,729, which is an increase of \$439,610, or 7.89%. The net increase is attributable to three items: 1) a \$13,585 increase in payroll 2) a \$542,881 increase in non-payroll expenses and 3) a \$116,856 decrease in debt service and capital.

**Trash Enterprise Fund**

The FY2019 proposed budget is \$1,176,199, which is a \$25,026 increase or 2.17% increase from the prior year's budget. This is due to the increase in the Waste Management contract.

**Fields Enterprise Fund**

The FY2019 proposed budget is \$112,499, which is a \$13,973 or 14.21% increase from the prior year's budget. This is due to an increase in contracted services.

**Cable Enterprise Fund**

The FY2019 proposed budget is \$200,000 which is a \$15,500 or 7.75% decrease from the prior year's budget.

Water Enterprise Fund Budget Detail

Section 2-37

<b>6000 - Water Enterprise Fund</b>						
<b>Object Code</b>	<b>Account Description</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
51130	Permanent Positions	353,502	407,331	436,116	28,785	7.07%
51300	OT Recall/Beeper	23,515	15,000	25,000	10,000	66.67%
51350	Beeper Allowance	15,312	17,000	17,000	-	0.00%
51400	Longevity & Fringes	1,400	1,400	2,708	1,308	93.43%
51900	Uniform Expense/ Allowances	2,300	2,800	2,450	(350)	-12.50%
	Subtotal: Personnel	396,029	443,531	483,274	39,743	8.96%
52000	Purchase of Services	11,900	5,100	5,100	-	0.00%
52100	Utilities Expenses	207,445	205,000	205,000	-	0.00%
52410	Maint. Service Contract	20,711	20,000	20,000	-	0.00%
52450	Contracted Services	630,041	740,000	740,000	-	0.00%
52453	Purchase Lab Tests	655	-	-	-	
52710	Office Equipment Lease	834	300	1,000	700	233.33%
52720	Radio Equipment Repair/ Parts	161	300	300	-	0.00%
53410	Telephone Expenses	6,131	5,000	5,000	-	0.00%
53800	Other Purchased Service	1,748	19,000	19,000	-	0.00%
54000	Supplies	2,114	5,000	5,000	-	0.00%
54150	Postage/ Stamps/ Regular Mail	1,779	1,400	1,400	-	0.00%
54200	Office Supplies	115	500	500	-	0.00%
54400	Auto Parts & Supplies	7,865	8,000	8,000	-	0.00%
54450	Tools/ Hardware	3,646	5,000	5,000	-	0.00%
54600	Reference Books/Materials	-	-	150	150	
54700	Chemicals/Treatment	-	65	65	-	0.00%
54720	Asphalt/Hot-Top	2,739	500	1,500	1,000	200.00%
54730	Gravel, Loam, Mulch	402	5,700	2,500	(3,200)	-56.14%
54740	Water-Works Supplies	11,829	94,000	75,000	(19,000)	-20.21%
54880	Diesel	704	-	-	-	
55800	Miscellaneous Supplies	9,388	8,700	9,700	1,000	11.49%
56965	Repairs and Maintenance	-	25,000	25,000	-	0.00%
57000	Other Charges	11,395	6,700	6,700	-	0.00%
57100	Travel Expenses	25	100	100	-	0.00%
57300	Dues & Memeberships	700	660	1,000	340	51.52%
57400	Training/Conf./Courses	4,314	2,500	2,500	-	0.00%
57860	Expense Contingency	-	10,000	10,000	-	0.00%
59710	Transfer to General Fund	174,517	224,774	236,088	11,315	5.03%
	Subtotal: Expenses	1,111,156	1,393,299	1,385,603	(7,695)	-0.55%
58000	Capital Outlay	248,572	352,000	352,000	-	0.00%
58500	Purchase of Equipment	55,144	70,000	70,000	-	0.00%
59150	Principal Long Term DE	504,831	512,627	565,337	52,709	10.28%
59250	Interest on Notes	69,703	48,636	31,409	(17,227)	-35.42%
	Subtotal: Capital & Debt	878,250	983,263	1,018,746	35,482	3.61%
<b>Total 6000: Water Enterprise Fund</b>		<b>2,385,435</b>	<b>2,820,093</b>	<b>2,887,623</b>	<b>67,530</b>	<b>2.39%</b>

**Sewer Enterprise Fund Budget Detail**

<b>61440 - Sewer Enterprise Fund</b>						
<b>Object Code</b>	<b>Account Description</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
51130	Permanent Positions	349,885	407,331	431,116	23,785	5.84%
51300	O.T.	7,208	15,000	7,500	(7,500)	-50.00%
51350	Beeper Allowance	14,429	16,000	15,000	(1,000)	-6.25%
51400	Longevity & Fringes	2,400	2,400	2,400	-	0.00%
51900	Uniform Expense/ Allowances	2,300	4,200	2,500	(1,700)	-40.48%
	Subtotal: Personnel	376,221	444,931	458,516	13,585	3.05%
52000	Purchase of Services	13,300	7,000	7,000	-	0.00%
52100	Utilities Expenses	68,005	67,000	67,000	-	0.00%
52410	Maint. Service Contract	1,552	200	1,500	1,300	650.00%
52450	Contracted Services	151,112	80,000	80,000	-	0.00%
52453	Purchase Lab Tests	480	600	500	(100)	-16.67%
52710	Office Equipment Lease	834	300	1,000	700	233.33%
52720	Radio Equipment Repair/ Parts	2,138	-	2,500	2,500	
53410	Telephone Expenses	3,365	4,000	3,500	(500)	-12.50%
53800	Other Purchased Service	1,748		-	-	
54000	Supplies	1,415	7,000	1,500	(5,500)	-78.57%
54150	Postage/ Stamps/ Regular Mail	360	600	400	(200)	-33.33%
54200	Office Supplies	101	300	300	-	0.00%
54400	Auto Parts & Supplies	7,701	6,500	6,500	-	0.00%
54450	Tools/ Hardware	3,558	8,000	4,000	(4,000)	-50.00%
54700	Chemicals/Treatment	62,977	50,000	50,000	-	0.00%
54720	Asphalt/Hot-Top	816	-		-	
54730	Gravel, Loam, Mulch	-	500	500	-	0.00%
55800	Miscellaneous Supplies	7,428	8,000	7,500	(500)	-6.25%
56950	MWRA Expense	2,485,174	2,610,243	2,726,886	116,643	4.47%
56955	Framingham IMA Herbert	94,290	98,222	95,000	(3,222)	-3.28%
56965	Repairs and Maintenance	-	25,000	25,000	-	0.00%
57000	Other Charges	3,339	5,000	5,000	-	0.00%
57050	Framingham Sewer Trunk	869,170	625,000	1,058,945	433,945	69.43%
57300	Dues & Memeberships	38	100	100	-	0.00%
57400	Training/Conf./Courses	918	500	1,000	500	100.00%
57860	Expense Contingency	2,100	20,000	10,000	(10,000)	-50.00%
59710	Transfer to General Fund	174,517	224,774	236,088	11,315	5.03%
	Subtotal: Expenses	3,956,434	3,848,839	4,391,720	542,881	14.11%
58000	Capital Outlay	76,293	100,000	115,000	15,000	15.00%
58500	Purchase of Equipment	87,337	90,000	-	(90,000)	-100.00%
59150	Principal Long Term DE	898,093	893,279	883,006	(10,273)	-1.15%
59250	Interest on Notes	229,269	193,071	161,488	(31,583)	-16.36%
	Subtotal: Capital & Debt	1,290,991	1,276,350	1,159,494	(116,856)	-9.16%
<b>Total 6100: Sewer Enterprise Fund</b>		<b>5,623,646</b>	<b>5,570,119</b>	<b>6,009,729</b>	<b>439,610</b>	<b>7.89%</b>

Trash Enterprise Fund Budget Detail

<b>6200 - Trash Enterprise Fund</b>		<b>FY17 ACTUAL</b>	<b>FY18 BUDGET</b>	<b>FY19 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Object Code</b>	<b>Account Description</b>					
51130	Permanent Salaries	13,132	13,132	13,343	211	1.61%
51400	Longevity	275	275	275	0	0.00%
	Subtotal: Personnel	13,407	13,407	13,618	211	1.58%
51910	Trash Removal	1,036,015	1,095,508	1,117,418	21,910	2.00%
52930	Hazardous Waste	15,830	17,000	17,000	0	0.00%
59710	Transfer to General	28,734	25,257	28,162	2,905	11.50%
	Subtotal: Expenses	1,080,579	1,137,765	1,162,580	24,815	2.18%
<b>Total 6200: Trash Collection</b>		<b>1,093,986</b>	<b>1,151,172</b>	<b>1,176,199</b>	<b>25,026</b>	<b>2.17%</b>

## Fields Enterprise Fund Budget Detail

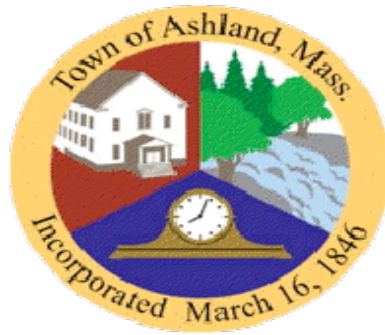
## Section 2-40

6300 - Athletic Fields		FY17 ACTUAL	FY18 BUDGET	FY19 BUDGET	\$ Change	% Change
Object Code	Account Description					
51130	Salaries	30,856	48,688	48,768	79	0.16%
51300	Overtime & Recall/ Beeper	816	1,000	1,000	0	0.00%
51400	Longevity	0	0	205	205	
	<b>Subtotal: Personnel</b>	<b>31,671</b>	<b>49,688</b>	<b>49,973</b>	<b>79</b>	<b>0.16%</b>
52450	Contracted Services	24,167	25,000	37,500	12,500	50.00%
54400	Auto Parts & Supplies	380	1,000	1,000	0	0.00%
54450	Tools/ Hardware	72	1,000	1,000	0	0.00%
54730	Gravel, Loam, Mulch	1,920	0	2,000	2,000	
55800	Miscellaneous Supplies	1,647	800	2,000	1,200	150.00%
59710	Transfer to General Fund	16,290	20,832	19,026	-1,806	-8.67%
	<b>Subtotal: Expenses</b>	<b>44,476</b>	<b>48,632</b>	<b>62,526</b>	<b>13,894</b>	<b>28.57%</b>
	<b>Totals</b>	<b>76,147</b>	<b>98,321</b>	<b>112,499</b>	<b>13,973</b>	<b>14.21%</b>

**Cable Access Enterprise Fund Budget Detail**

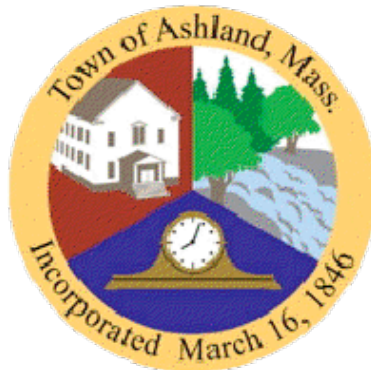
**6400 - Cable Access Enterprise Fund**

		<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
54555	Town Expenses	0	55,000	55,000	0	0.00%
54565	Studio Expenses	59,590	150,000	135,000	-15,000	-11.11%
56284	Interest - Expenses	0	10,500	10,000	-500	-5.00%
	<b>Subtotal: Expenses</b>	<b>59,590</b>	<b>215,500</b>	<b>200,000</b>	<b>-15,500</b>	<b>-7.75%</b>



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# **Executive Office & Administration Section 3**



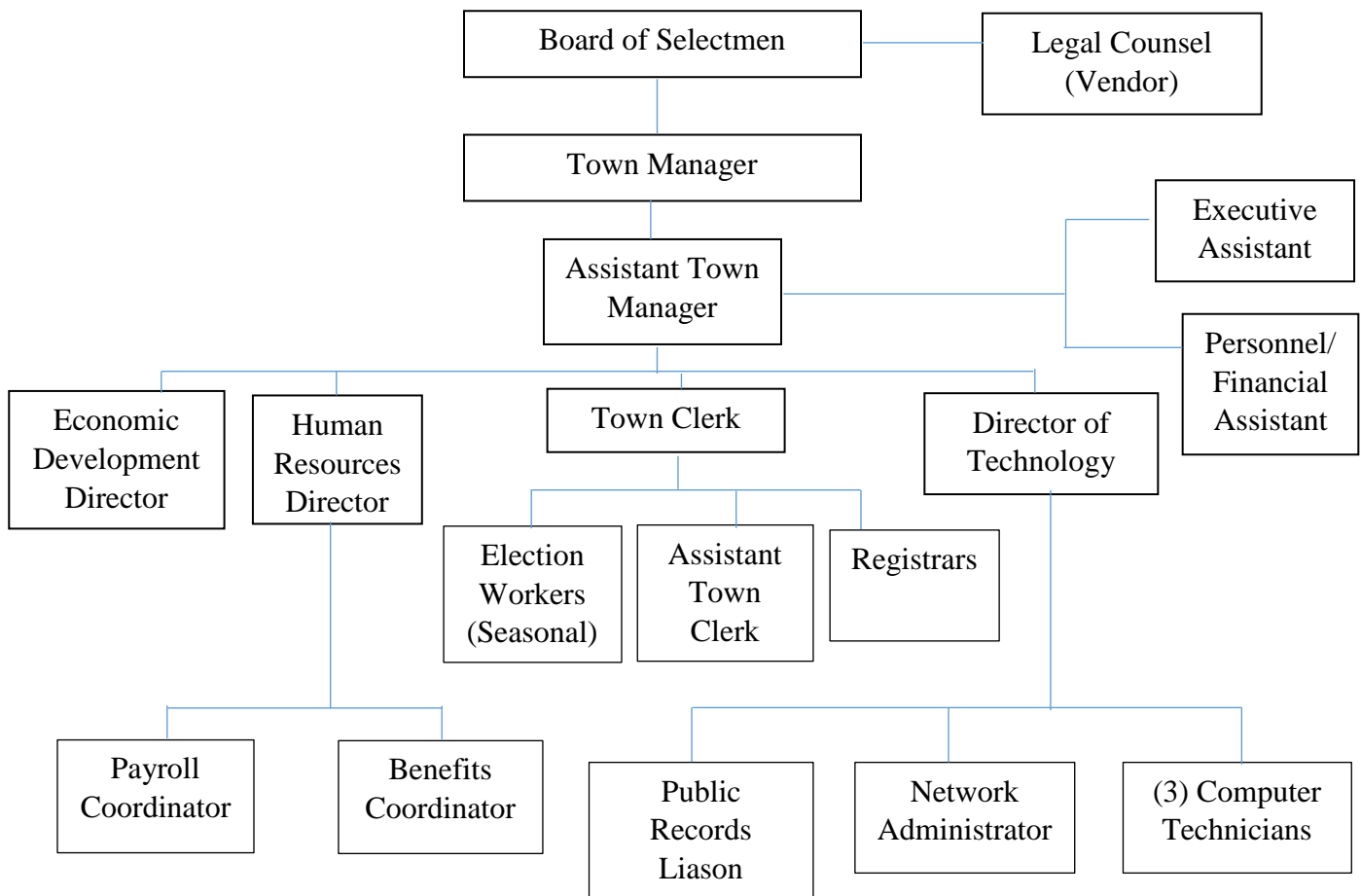
**Background**

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

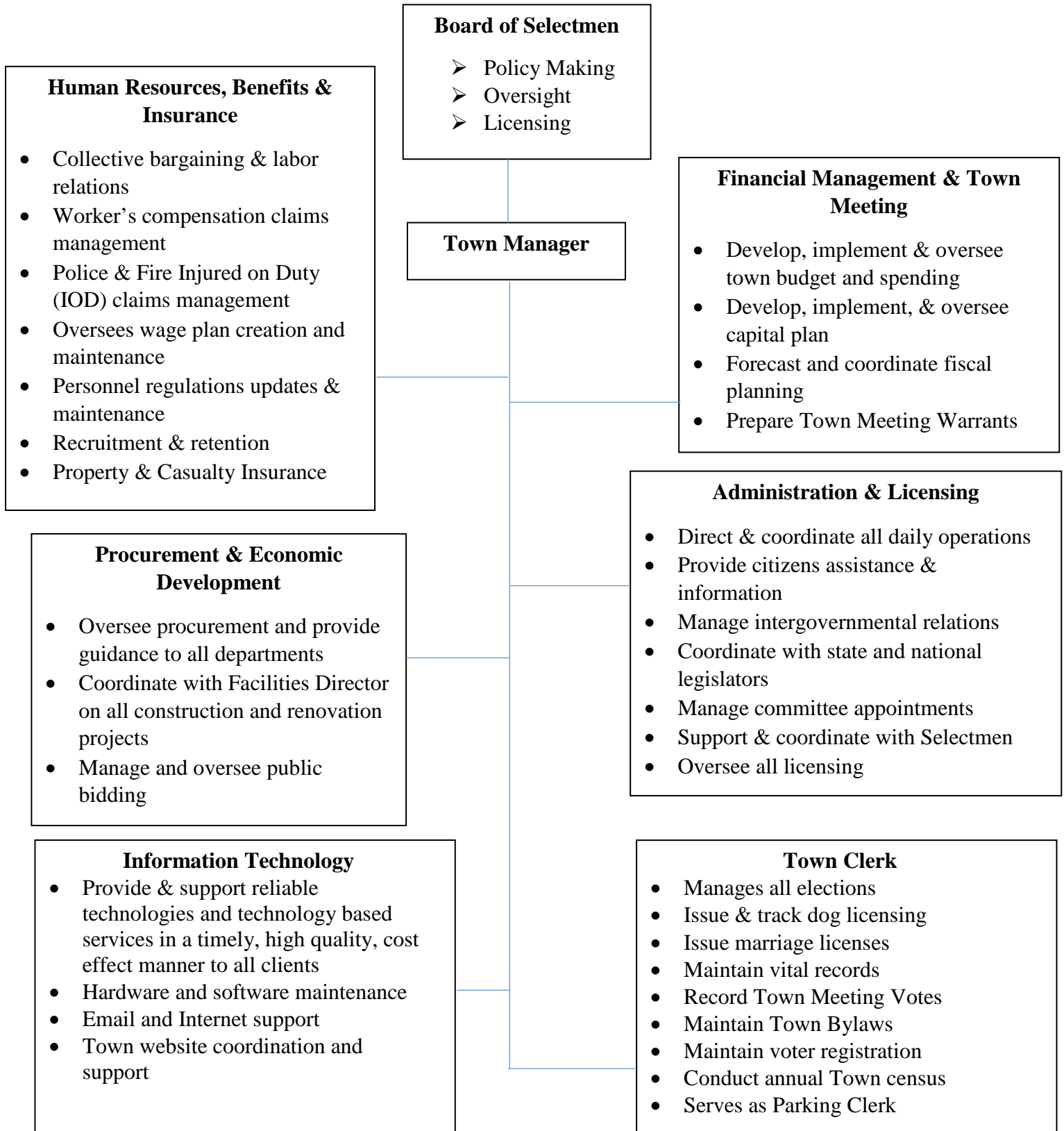
The Board of Selectmen also issue certain licenses and permits such as alcohol and entertainment; enforce special sections of the Town Code; and regulate the public ways. The Town Manager is appointed by the Board of Selectmen and is the Chief Executive Officer of the community.

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

**Organizational Chart**



Programs and Services



**Executive Office/Town Manager**

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

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

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

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

The Town Manager's Office oversees several other departmental budgets including legal counsel, central purchasing, and telecommunications. The legal counsel budget covers legal advice to all departments related to labor, land-use, and general government issues. The central purchasing and telecommunications budget provides services to other town-wide departments while still realizing the benefits of economies of scale through bulk purchasing.

**Human Resources**

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

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

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

The Department is responsible for creating and implementing the performance evaluation processes, monitoring and coordinating worker's compensation, 111F, and unemployment programs and claims, management and maintenance of human resources records, researching

issues and preparing documents, related to employment, collective bargaining, grievances, and related personnel issues.

**Town Clerk**

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

The office is responsible for overseeing and recording all Vital Records (three hundred seventy-four births, deaths, and marriages in calendar year 2017), Voter Registrations, Town Meeting records, and Election statistics. Additionally, they record and maintain a record of all Zoning Board and Planning Board applications and decisions. They maintain the Underground Storage Tanks renewals and raffle permits as well as recording cemetery deeds. They maintain a database with over 1,700 dogs. The Town Clerk has the additional responsibility of Parking Clerk. In addition to the Town Clerk, there is a full time Assistant Town Clerk. There was an Annual Town Meeting held on Wednesday May 3, 2017 and a Special Town Meeting held on Tuesday November 14, 2017.

As a result, they have had two (2) voter registration deadlines in which the Town Clerk's Office was open extended evening hours. We have licensed over 1,650 dogs in Town and handled over 7,000 census forms. Additionally, the Town Clerk's office directly oversees all the voting in local, state and federal elections as the Town Clerk is the Chief Election Official.

**Technology**

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

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

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

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

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

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

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

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

### **Economic Development**

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

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

The Economic Development Department will continue to work diligently to grow its commercial base and stabilize tax burdens on residents. The department will continue to focus on the comprehensive economic development plan that has improved opportunities available to the town today. A successful economic development program consists of having a skilled workforce, an

environment that is supportive of job creation, a receptive business climate, and a high quality of life for residents.

**Selected Accomplishments During Fiscal Year 2018****Town Manager**

- Maintained "AAA" bond rating
- Achieved targeted goal of 10% of General Fund revenues in rainy day stabilization fund
- Increased elderly exemption by 33%. First increase since program was started 10 years ago
- Successfully secured Town Meeting approval to connect to MWRA
- Negotiated and orchestrated purchase of Nicolo property, adding 35 acres to Ashland Town Forest
- Demolished buildings and remediated soil at Cadillac Paint plant
- Achieved "safe harbor" from 40b proposals
- Completed West Union Sewer Project
- Completed MBTA Access Road Project
- Completed MBTA Emergency Access Road reconfiguration

**Human Resources**

- Created the HR Department website page with current employee opportunities, updated employee benefit information, up to date employee forms
- Implemented a "benny card" for the employee Flexible Spending Account program that increased use by town employees by 40%
- Created new training program for DPW employees, leading to many on-site trainings for staff to allow for greater participation
- Developed and implemented new Personnel Policy and Procedure Handbook
- Devised online application process to allow for applicant tracking and online onboarding process to streamline paperwork with MUNIS

- Incorporated employee Wellness Committee
- Held successful employee benefits fair
- Worked on numerous new wellness program initiatives
- Recruited and hired four new firefighters as well as a new dispatcher, promoted animal control officer and hired new assistant animal control officer. Also, hired additional staff due to retirements.

**Town Clerk**

- Successfully trained the new Assistant Town Clerk with her duties teaching her the day to day operations of the Town Clerk's Office
- Successfully managed to multi-task the handling of the daily customers at counter as well as on the phone
- Successfully managed and continue to maintain the online meeting posting database daily
- Managed to successfully continue maintaining a current and accurate database of all appointed and elected officials
- Manage the compliance of State Mandated Ethics Law effecting every board, committee, commission member, and every town employee
- Presided over one election and two town meetings within the calendar year of 2017 (FY17 & FY18)
- Ability to fund the budget as it fluctuates given the tasks at hand while seeking out resources to assist us
- Successful at managing the department with tax workers whom I consider to be the "hidden gems" in the community
- Successful in continuing our ongoing goal to scan vital record documents monthly
- Successfully maintained the online payment/order program for the Town Clerk affording residents the ability to pay online rather than come to Town Hall which they believe is a benefit

- Successfully maintained and facilitated all Public Records Requests (205 PRR for calendar year 2017) as well as Open Meeting Law Complaints (30 OML for calendar year 2017) working closely with Town Counsel

**Technology**

- Implemented NextRequest, a public records software. With NextRequest, we have streamlined the public records request process for both the Town Clerk and all other municipal employees who act as custodians of records as dictated by the Municipal Retention Schedule provided by the Secretary of the Commonwealth of Massachusetts
- Through a generous donation and working with Library Director Paula Bonetti, the IT department was able to replace the aging audio visual equipment. We replaced the projector system with a Newline Tru-Touch 860 - 86" multi-touch display
- Over the past year, The IT department has worked with Comm-Tract, a fiber-optics design and implementation contractor that we have used for the two previous phases, to design and implement an additional Municipal Fiber Network to service our public safety departments
- Due to Verizon decommissioning copper telephone lines, the IT department worked with a Verizon project manager to get every traditional telephone service line transferred to the FiOS Telephone service. This was completed in October 2017, well in advance of the December 31, 2017 deadline we were given by Verizon
- The SonicWALL Analyzer software has been deployed for the school district for network monitoring purposes. This software runs on a virtual appliance in our VMWare environment, and allows our department to monitor web traffic, regularly filtered content, and detected spyware, intrusions, and viruses
- For the school department, Deep Packet inspection for encrypted web access traffic has been implemented for a small subset of the district and is being tested to work out any deviations from standard configuration that apply to our district. This is important because it allows us to filter and catalogue encrypted web traffic on our devices more effectively than in the past, which allows us to remain in compliance with the Child Internet Protective Act (CIPA)
- Utilizing the same HP c3000 Server Blade Chassis that was installed in 2010, as well as the upgraded network interconnects that were installed in late 2014, The resource capacity in our server infrastructure was increased significantly for FY18
- Initiated a PC refresh throughout the town and public safety offices. The goal of this project is to refresh all of the desktop computers throughout these offices, eliminating the inconsistent hardware that currently exists throughout.

- The Information Technology Department has provided, and continues to provide day-to-day support of all technology within the Municipal network, including the School Department, Town Administrative departments, and Public Safety
- The backbone of the server infrastructure for both the Town of Ashland and the Ashland public Schools is the HP BladeCenter and the VMWare virtual server environment that we implemented back in 2010. Over the first half of FY18, we have monitored the upgraded software, and fine-tuned some of the redundancy and resource distribution settings for smoother operation during times of proper function and potential times of hardware failure. We have also produced some mock-failures in a controlled fashion to ensure that failovers happen properly in the event of real hardware failure

**Economic Development**

- Assisted businesses in understanding and engaging with town re: permitting, licensing, site selection, relocation/expansion opportunities, business development
- Increased marketing efforts and created tools to encourage Economic Development
- Created a detailed website page with business directory and business resources.

**Goals for Fiscal Year 2019****Town Manager**

- Finalize Strategic Plan
- Develop strategy for existing property portfolio

**Human Resources**

- Increase participation or attendance in the employee wellness program. Continue to offer health fairs, cooking classes, reduced rate gym memberships, fitness classes and stress reducing workshops to employees
- Upgrade/advance technology to increase efficiency and productivity
- Proactively have an open dialogue with town employees on any issues they have regarding training, working conditions, and benefits to improve employee morale and assist with the retention of employees efficiently
- Settle two of the four labor contracts prior to the end of the current contract that expires 6/30/18.

**Town Clerk**

- To have an accurate account of all Ashland Residents
- Ensure a smooth election year for local officials
- Continue scanning documents for historical database
- Continue to assist the public with services and public record requests
- Successfully managed to multi-task the handling of the daily customers at counter as well as on the phone
- Successfully managed and continue to maintain the online meeting posting database
- Successfully managed and continue to maintain a current and accurate database of all appointed and elected officials
- Manage the compliance of the mandatory State Ethics Law effecting every board, committee and commission member as well as town employee
- Presided over the Annual Town Meeting, Annual Town Election and the Special Town Meeting
- Ability to fund the budget at a minimal increase and seek out resources
- Successful at managing the department with the help of tax workers
- Successful in continuing ongoing goal to scan vital record documents monthly
- Successfully maintain the online payment system for the Town Clerk which affords residents/taxpayers the ability to pay online rather than come to Town Hall

**Technology**

- Work with inspection departments to improve the digital inspection, application, and payment processes. Simplify the online process for the community.
- Create a protocol for key town committee members to communicate utilizing the ashlandmass.com email domain

**Economic Development**

- Business outreach – connect with 100% of existing Ashland businesses either in person, via email and phone throughout FY19. 100% of all new businesses will be contacted within 1 month of notifying the Town Clerk of their status
- Focus on downtown revitalization to draw 5 new businesses to Ashland in efforts to stimulate economic activity and job creation. Continue to provide value to businesses by utilizing community space to attract residents downtown which will increase overall sales for businesses 10% in FY19. Look for new opportunity to make downtown more business friendly and market that it is open for business
- Increase business involvement with the town to in turn raise contributions to personal buildings in town. Create measure to track business growth and expansion within the town. Leverage relationships to encourage growth and expansion and encourage directional growth

Position Summary Schedule – Executive Office & Administration

Position	FY17 FTE	FY18 FTE	FY19 FTE	Change
<b>Executive Office/Town Manager</b>				
Town Manager	1.0	1.0	1.0	-
Asst. Town Manager/Procurement	1.0	1.0	1.0	
Executive Assistant	1.0	1.0	1.0	-
Personnel/Financial Assistant	1.0	1.0	1.0	-
<b>Economic Development</b>				
Economic Development Director	1.0	1.0	1.0	-
<b>Information Technology</b>				
Director of Technology	1.0	1.0	1.0	-
Network Administrator	1.0	1.0	1.0	-
Computer Technicians	3.0	3.0	3.0	-
Public Records Liason	1.0	1.0	0.0	(1.0)
<b>Human Resources Department</b>				
Human Resources Director	1.0	1.0	1.0	-
Payroll Coordinator	0.0	1.0	1.0	-
Benefits Coordinator	1.0	1.0	1.0	-
<b>Town Clerk’s Department</b>				
Town Clerk	1.0	1.0	1.0	-
Assistant Town Clerk	1.0	1.0	1.0	-
<b>Total</b>	<b>15.0</b>	<b>16.0</b>	<b>15.0</b>	<b>(1.0)</b>

➤ Full Time Equivalents based upon 40 hours per week. (20 hours/40 hours = .50 FTE).

**Personnel Note:** The Town has implemented a new public records software, which has helped streamline the public records process. Therefore, there is no need for a full time public records liaison in FY19.

\*The number of election workers vary from year to year depending upon the number of elections (i.e. presidential, primaries, local elections). Also, the Registrars are not employees of the Town, rather they are volunteers.

**Budget Changes or Initiatives**

**Town Manager**

The operating budget for the Board of Selectmen/Town Manager’s Office increased \$4,110 (0.82%) over the previous year.

Personnel increased \$4,110 (.99%) to reflect cost of living adjustments in FY18.

Non-payroll expenses have been level funded.

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01123 - Town Manager</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	414,762	413,999	418,109	4,110	0.99%
	51400	Longevity	2,800	2,800	2,800	-	0.00%
	Subtotal - Personnel		417,562	416,799	420,909	4,110	0.99%
	52200	Advertising Services	682	1,600	1,600	-	0.00%
	52450	Contracted Services	56,515	70,000	70,000	-	0.00%
	57100	Travel Expenses	387				
	57300	Dues & Memberships	6,067	10,000	10,000	-	0.00%
	57400	Training/Conf./Courses	4,298	5,500	5,500	-	0.00%
	Subtotal - Expenses		67,950	87,100	87,100	-	0.00%
	<b>Total 01123 -Town Manager</b>		<b>485,512</b>	<b>503,899</b>	<b>508,009</b>	<b>4,110</b>	<b>0.82%</b>

The **Legal Counsel** budget decreased \$20,000 to better reflect the actual cost of services required by the Town.

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01151 - Town Counsel</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	53040	Professional Legal Services	216,714	230,000	210,000	(20,000)	-8.70%
	Subtotal - Expenses		216,714	230,000	210,000	(20,000)	-8.70%
	<b>Total 01151 - Town Counsel</b>		<b>216,714</b>	<b>230,000</b>	<b>210,000</b>	<b>(20,000)</b>	<b>-8.70%</b>

**Executive Office and Administration**

**Section 3-14**

The **Central Purchasing** budget remained level funded from the previous year.

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01138 - Central Purchasing</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	52450	Contracted Services	748	8,000	8,000	-	0.00%
	54150	Postage/Stamps/Reg Mail	28,594	29,000	29,000	-	0.00%
	54160	Printing	635	500	500	-	0.00%
	54200	Office Supplies	21,231	21,800	21,800	-	0.00%
	58420	Office Equipment	4,652	1,000	1,000	-	0.00%
	Subtotal - Expenses		55,860	60,300	60,300	-	0.00%
<b>Total 01123 - Central Purchasing</b>			<b>55,860</b>	<b>60,300</b>	<b>60,300</b>	<b>-</b>	<b>0.00%</b>

**Telecommunications** budget remained level funded from the previous year.

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01139 - Telecommunications</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	53410	Telephone Expense	70,934	73,000	73,000	-	0.00%
	Subtotal - Expenses		70,934	73,000	73,000	-	0.00%
<b>Total 01139 - Telecommunications</b>			<b>70,934</b>	<b>73,000</b>	<b>73,000</b>	<b>-</b>	<b>0.00%</b>

**Economic Development**

The economic development's budget decreased 81,348 (33.25%) overall.

Salaries increased \$1,584 (2%) for the FY18 cost of living adjustment.

Non-payroll salaries decreased \$82,932 (50.13%). Contracted services increased \$25,068 to fund an economic development incentive program for businesses. However, the development projects line item decreased \$110,000. The Cadillac paint remediation project was funded in FY18 in the amount of \$110,000. Other miscellaneous line items increased \$2,000.

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01182 - Economic Development</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	78,919	79,200	80,784	1,584	2.00%
Subtotal - Personnel			78,919	79,200	80,784	1,584	2.00%
	52200	Advertising Expenses	4,222	5,000	5,000	-	0.00%
	52450	Contracted Services	9,681	44,932	70,000	25,068	55.79%
	52510	Development Projects		110,000		(110,000)	-100.00%
	55800	Miscellaneous Supplies	160	1,500	1,500	-	0.00%
	57300	Dues & Memberships	660	3,500	5,000	1,500	42.86%
	57400	Training, Conf., Courses	152	500	1,000	500	100.00%
Subtotal - Expenses			14,874	165,432	82,500	(82,932)	-50.13%
<b>Total 01182 - Economic Development</b>			<b>93,793</b>	<b>244,632</b>	<b>163,284</b>	<b>(81,348)</b>	<b>-33.25%</b>

**Human Resources**

The operating budget for the Human Resource’s Department increased \$13,567 (6.58%) over the previous year.

Salaries increased \$13,567 (7.19%) due to salary adjustments for the benefits coordinator position and payroll coordinator position. Also, the HR Department head received a 2% cost of living adjustment.

			2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
<b>01180 - Human Resources</b>							
	<b>Object Code</b>	<b>Account Description</b>					
	51100	Salaries	144,009	188,575	202,142	13,567	7.19%
	51400	Longevity	1,400	2,500	2,500	-	0.00%
	Subtotal - Personnel		144,009	191,075	204,642	13,567	7.10%
	52200	Advertising Services	2,535	2,500	2,500	-	0.00%
	57100	Travel Expenses		500	500	-	0.00%
	57300	Dues & Memberships		2,000	2,000	-	0.00%
	57400	Training/Conf./Courses	4,189	10,000	10,000	-	0.00%
						-	
	Subtotal - Expenses		6,724	15,000	15,000	-	0.00%
<b>Total 01180 - Human Resources</b>			<b>150,733</b>	<b>206,075</b>	<b>219,642</b>	<b>13,567</b>	<b>6.58%</b>

**Executive Office and Administration**

**Section 3-17**

**Town Clerk**

The Town Clerk’s budget increased \$1,271 (0.91%) over the previous year.

The Board of Registrars budget increased \$210 (2.7%).

The Elections budget increased \$41,505 (293.32%) which reflects an increase in the number of elections in FY19. In FY19, the budget is expected to cover the cost of the State Primary Election, State Election, and two town meetings. In addition, the Town is still required to offer early voting to residents.

<b>01161 - Town Clerk</b>		<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Object Code</b>	<b>Account Description</b>					
51100	Salaries	115,263	130,439	129,185	(1,254)	-0.96%
51400	Longevity	1,100	1,100	1,100	-	0.00%
Subtotal - Personnel		116,363	131,539	130,285	(1,254)	-0.95%
52410	Maint. Service Contracts	2,146	250	250	-	0.00%
52450	Contracted Services	13,569	5,250	6,000	750	14.29%
54560	Dog Licensing Supplies	977	1,500	2,500	1,000	66.67%
57100	In-State Travel	33	250	250	-	0.00%
57300	Dues & Membership	445	525	600	75	14.29%
57400	Training/Conf./Courses	662	1,000	1,700	700	70.00%
Subtotal - Expenses		17,832	8,775	11,300	2,525	28.77%
<b>Total 01161 - Town Clerk</b>		<b>134,195</b>	<b>140,314</b>	<b>141,585</b>	<b>1,271</b>	<b>0.91%</b>

<b>01163 - Board of Registrars</b>		<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Object Code</b>	<b>Account Description</b>					
52450	Contracted Services	7,772	7,140	7,300	160	2.24%
55800	Misc. Supplies		650	700	50	7.69%
Subtotal - Expenses		7,772	7,790	8,000	210	2.70%
<b>Total 01163 - Board of Registrars</b>		<b>7,772</b>	<b>7,790</b>	<b>8,000</b>	<b>210</b>	<b>2.70%</b>

**Executive Office and Administration**

**Section 3-18**

<b>01162 - Elections</b>		<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Object Code</b>	<b>Account Description</b>					
51200	Part-Time positions	31,191	13,950	41,920	27,970	200.50%
Subtotal Personnel		31,191	13,950	41,920	27,970	200.50%
52450	Contracted Services	10,385	4,400	13,785	9,385	213.30%
55800	Misc. Supplies	962	1,500	5,550	4,050	270.00%
57100	Travel Expenses		50	150	100	200.00%
Subtotal Expenses		11,346	5,950	19,485	13,535	227.48%
Offset: State Election Grant			(5,750)	(5,750)	-	0.00%
<b>Total 01162 - Elections</b>		<b>42,537</b>	<b>14,150</b>	<b>55,655</b>	<b>41,505</b>	<b>293.32%</b>

**Management Information Systems**

The MIS budget decreased \$28,976 (5.45%) over the previous year.

Salaries decreased \$30,126 (8.34%) which reflects removing the full-time position of public records at \$40,000 and adjusting the hours of a current office worker in the Town Clerk’s office. The net savings is \$30,000. There were also cost of living adjustments for staff of \$5,000. Next, a new IT technician was hired at \$5,000 less than the previous employee. Last, longevity increased \$1,000 to reflect an employee meeting the years of service requirement for a longevity payment.

Non-payroll expenses increased \$150 (0.09%).

<b>01155 - Management Information Systems</b>		<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Object Code</b>	<b>Account Description</b>					
51100	Salaries	322,124	361,388	331,262	(30,126)	-8.34%
51400	Longevity	3,200	3,200	4,200	1,000	31.25%
Subtotal - Personnel		325,324	364,588	335,462	(29,126)	-7.99%
52450	Contracted Services	146,229	147,500	147,650	150	0.10%
58500	Purchases of Equipment	11,281	20,000	20,000	-	0.00%
Subtotal - Expenses		157,510	167,500	167,650	150	0.09%
<b>Total 01151 - Management Information Systems</b>		<b>482,834</b>	<b>532,088</b>	<b>503,112</b>	<b>(28,976)</b>	<b>-5.45%</b>

# Finance Department

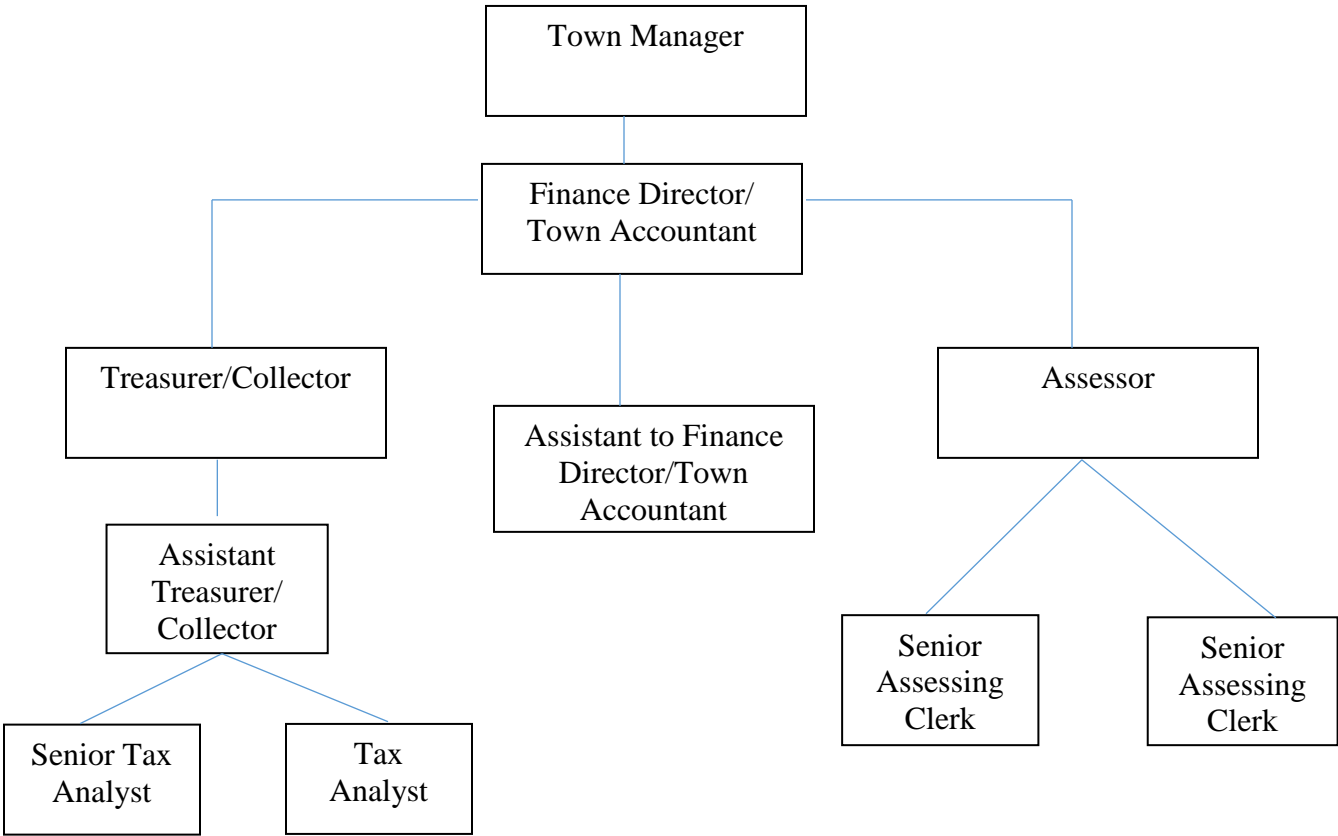
## Section 4



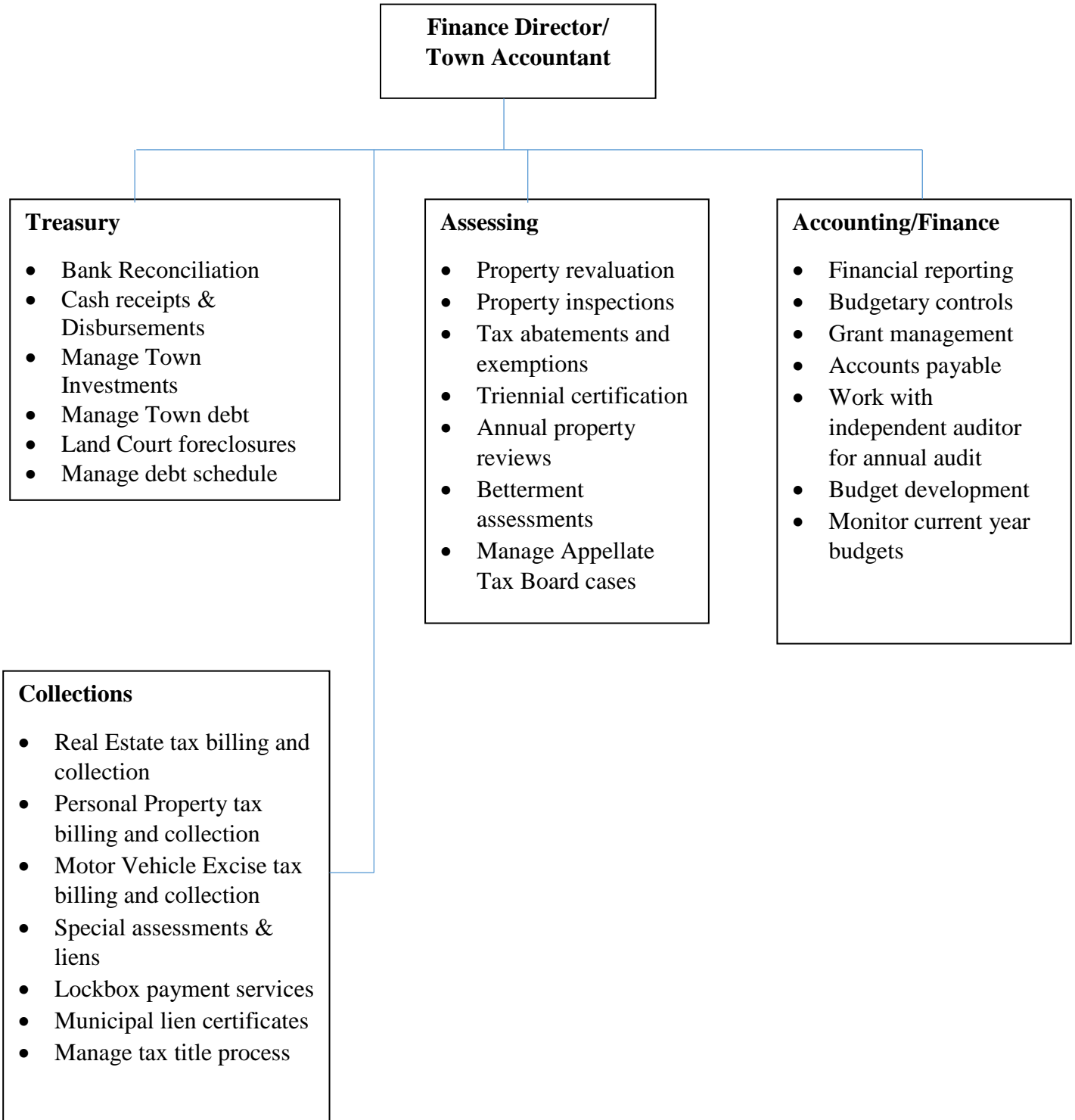
**Background**

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

**Organizational Chart**



**Programs and Services**



**Accounting**

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

The Finance Director/Town Accountant also monitors all budget revenues and expenses, maintains comprehensive financial records, and generates required periodic internal and state reports. The Accountant also ensures compliance with all applicable local, state and federal laws related to finance and procurement, compliance with DOR regulations, and arranges for and supplies records for audits. The Town Accountant also conducts monthly and quarterly reconciliations of cash, receipts, outstanding taxes, expenditures and revolving accounts; and approves payroll and payable warrants.

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

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

**Assessor**

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

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

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

**Treasurer/Collector**

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

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

**Selected Accomplishments During Fiscal Year 2018****Finance Director/Town Accountant**

- Received Government Finance Officers Association Distinguished Budget Presentation Award for FY18 Budget Document
- Completed internal control cash receipt audits for several departments
- Received a great audit report from the Town's outside auditors
- Authored and improved FY19 budget document for increased information and transparency
- Updated five-year financial forecast for general fund
- Updated five-year financial forecast for water, sewer, solid waste & field enterprise funds
- Improved reserve levels per the financial reserves policy
- Completed state reporting prior to deadline (i.e. Balance Sheet, Schedule A, Tax Recap)
- Updated Visual Budget tool to include FY17 actual data and FY18 budget information – an interactive tool that allows the public to view the Town's present and past finances
- Presented Town's first Financial Trend Monitoring System Report which is a historical evaluation of the Town's financial condition. Allows the Town to identify any emerging trends to make informed plans and decisions.
- Updated the Financial Trend Monitoring System Report for FY17

**Treasurer/Collector**

- Invested liquid cash in insured money market accounts to increase interest earnings
- Increased tax collections by sending delinquent taxpayers demand letters and setting up payment plans; collections remain at 98-99%
- Continued to review tax title accounts and determine the best course of action
- Completed all state reporting requirements to the Department of Revenue
- Assisted the school in setting up on-line payments for athletic fees & school trips

- Advertised 2016 outstanding real estate taxes and performed tax takings on over thirty properties
- Advertised 2017 outstanding real estate taxes in December 2017

**Assessor**

- Completed the Tax Recap process and approval from the Department of Revenue so as to set the annual tax rate for the Town
- New growth accepted and approved by Department of Revenue
- Decreased number of tax abatement applications
- Increased awareness of exemptions granted by the Board of Assessors

**Goals for Fiscal Year 2019****Finance Director/Town Accountant**

- Continue to develop financial policies and procedures to improve financial procedures and strengthen internal controls to efficiently manage the Town's financial resources
- Develop financial policies surrounding the Water & Sewer Enterprise Funds
- Implement quarterly budget updates to the Finance Committee and Board of Selectmen
- Continue to deliver monthly department budget updates to department heads
- Complete the Balance Sheet, Schedule A, and Tax Recap prior to deadlines
- Update and improve the Financial Trend Monitoring Report for FY2018
- Attain the Distinguished Budget Award for Budget year FY2019

**Treasurer/Collector**

- Continue to monitor investments to yield the highest possible investment and interest income
- Offer more online payment accommodations to reduce mismanagement of funds whether due to error or fraud
- Implement new electronic system of receiving pay check electronically thus saving of printing, sorts, and distributing seven hundred notices every other week
- Complete state reporting requirements prior to deadline
- Monitor receivables of the Town to include real estate, personal property, motor vehicle, etc.
- Continue to work on unclaimed payroll and vendor checks

**Assessor**

- Continue to meet State reporting requirements and deadlines

Position Summary Schedule – Finance Department

Position	FY17 FTE	FY18 FTE	FY19 FTE	Change
<b>Accounting Department</b>				
Finance Director/Town Accountant	1.0	1.0	1.0	-
Asst. to FD/Town Accountant	1.0	1.0	1.0	-
<b>Treasurer/Collector’s Department</b>				
Treasurer/Collector	1.0	1.0	1.0	-
Asst. Treasurer/Collector	1.0	1.0	1.0	-
Payroll Coordinator	1.0	(1.0)	(1.0)	-
Senior Tax Analyst	1.0	1.0	1.0	-
Tax Analyst	1.0	1.0	1.0	-
<b>Assessing Department</b>				
Assessor	1.0	1.0	1.0	-
Senior Clerk	1.0	1.0	1.0	-
Clerk	1.0	1.0	1.0	-
<b>Total Full Time Equivalents</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>-</b>

**Personnel Note:** There are no personnel changes for the FY19 budget.

**Budget Changes or Initiatives**

**Accounting**

The overall budget increased by \$7,206 (5.84)%. Salaries increased by \$3,056 (3.8%), which reflects cost of living adjustments and contractual increases.

Non-payroll expenses increased \$4,150 or 9.67% mainly due to the contracted services line item. This line item represents the annual audit cost for the Town. The dues and memberships line item increased slightly to reflect the increase in membership costs for associations.

<b>01135 - Town Accountant</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51100	Salaries	81,218	80,500	83,556	3,056	3.80%
Subtotal - Personnel			81,218	80,500	83,556	3,056	3.80%
	52450	Contracted Services	37,500	40,000	44,000	4,000	10.00%
	54200	Office Supplies					
	57300	Dues & Membership	550	400	550	150	37.50%
	57400	Training/Conf./Courses	2,608	2,500	2,500	-	0.00%
Subtotal - Expenses			40,658	42,900	47,050	4,150	9.67%
<b>Total 01135 - Town Accountant</b>			<b>121,876</b>	<b>123,400</b>	<b>130,606</b>	<b>7,206</b>	<b>5.84%</b>

**Assessors**

The overall budget decreased by \$13,626 or 6.22%.

This decrease is primarily attributable to a \$20,650 decrease in the contracted services line item. In FY18, services were contracted out for the 5-year revaluation of personal and residential property the Town is required to perform.

The computer software maintenance line increased by \$5,740 due to the increase in the annual maintenance fee for personal property and the allowance for the new TYLER appraisal system annual maintenance fee which begins in FY19.

## Finance Department

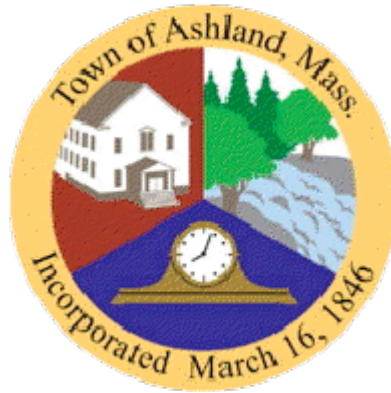
## Section 4-9

<b>01141 - Assessors</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51100	Salaries	171,622	171,246	172,230	984	0.57%
	51400	Longevity	3,900	3,900	3,900	-	0.00%
Subtotal - Personnel			175,522	175,146	176,130	984	0.56%
	52420	Computer/Sftwr Maint	5,475	5,475	11,215	5,740	104.84%
	52450	Contracted Services	11,052	36,150	15,500	(20,650)	-57.12%
	57300	Dues & Membership	300	300	300	-	0.00%
	57400	Training/Conf./Courses	1,928	1,900	2,200	300	15.79%
Subtotal - Expenses			18,754	43,825	29,215	(14,610)	-33.34%
						-	
<b>Total 01141 - Assessors</b>			<b>194,276</b>	<b>218,971</b>	<b>205,345</b>	<b>(13,626)</b>	<b>-6.22%</b>

### Treasurer/Collector

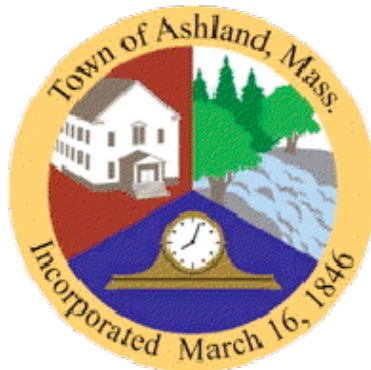
The overall budget decreased by \$10,892 or 5.91%, which is due to the new Treasurer/Collector being hired a lower salary than the recently retired Treasurer/Collector.

<b>01145 - Treasurer and Collector</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51100	Salaries	183,803	160,182	149,291	(10,892)	-6.80%
	51400	Longevity	2,000	1,000	1,000	-	0.00%
Subtotal - Personnel			185,803	161,182	150,291	(10,892)	-6.76%
	52300	Note & Bond Fees	4,900	4,900	4,900	-	0.00%
	52200	Advertising Services	569	1,000	1,000	-	0.00%
	53190	Legal Services	4,209	11,850	11,850	-	0.00%
	54000	Supplies	1,007	1,500	1,500	-	0.00%
	57010	Interest on Refunds		1,500	1,500	-	0.00%
	57300	Dues & Membership	250	460	460	-	0.00%
	57400	Training/Conf./Courses	1,314	1,800	1,800	-	0.00%
Subtotal - Expenses			12,250	23,010	23,010	-	0.00%
<b>Total 01145 - Treasurer and Collector</b>			<b>198,053</b>	<b>184,192</b>	<b>173,301</b>	<b>(10,892)</b>	<b>-5.91%</b>



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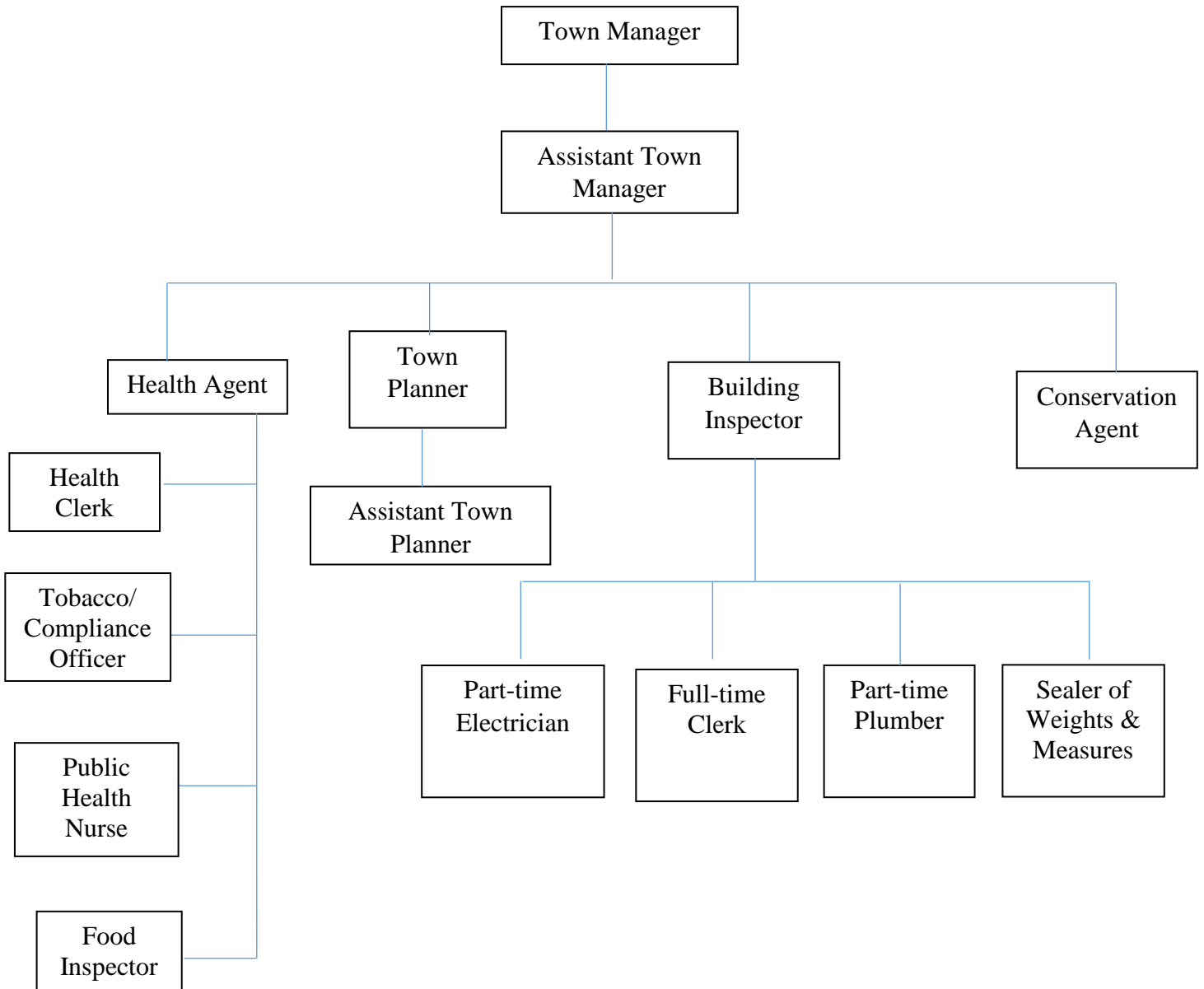
# Community Programs & Development Services Section 5



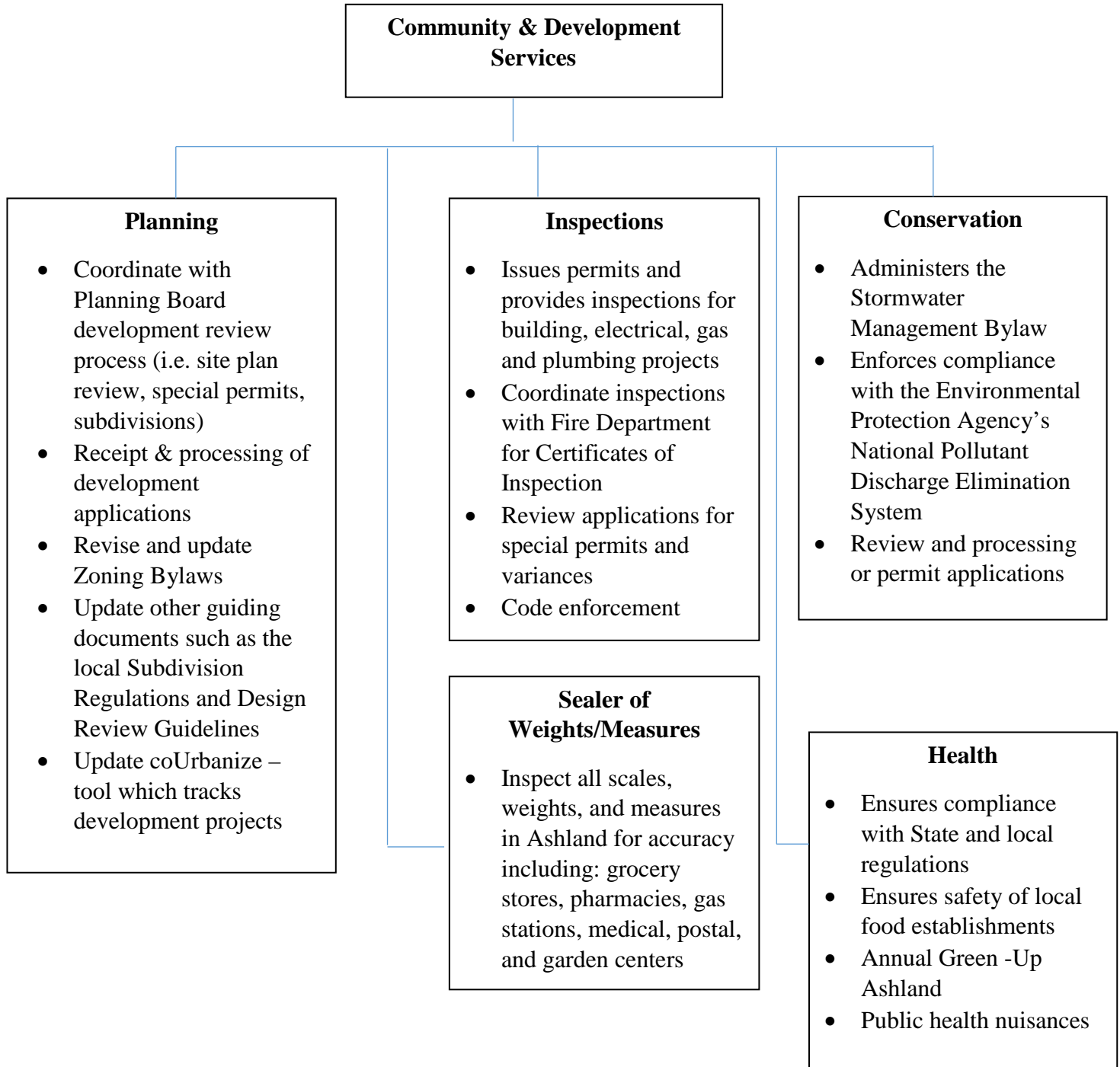
**Background**

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

**Organizational Chart**



Programs & Services



**Planning**

The Planning Department provides professional staff support to further the Town's strategic goals:

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

The Planning Department provides guidance to applicants and residents on all zoning matters, including assistance with the application and hearing process; provides professional staffing to the Planning Board and the Board of Appeals; and maintains and manages all department communications and legal documents. Virtually all matters that come before both the boards are initiated by residents or businesses seeking relief from the Town's Zoning By-laws. Each application is processed in accordance with the legal requirements and timetables established under the Massachusetts General Laws, the Town of Ashland By-Laws, and Board of Appeal's Rules and Regulations and the Planning Board's Rules and Subdivision Regulations.

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

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

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

- Applications to the Board of Appeals for variances and special permits; and
- Petitions for acceptance/discontinuance of public ways.

And finally, the Planning Board is responsible for the development and the maintenance of the Town's Zoning By-laws. As a result of this work, the Planning Board proposes Zoning Amendments to Town Meeting.

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

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

In addition to supporting the Board the department facilitates long term planning and infrastructure efforts in coordination with other departments. After a two-year planning effort by the Ashland Upper Charles Trail Committee the town hired a consultant to complete a feasibility study and develop an alignment plan. The final design for the Quiet Zone which implements safety measures for the rail road crossings at Cherry and Main Streets will be completed in FY19. The Town is expected to have completed its Complete Streets Prioritization Plan in FY18. Projects on the plan will be eligible for MassDOT funding to improve both pedestrian and vehicular infrastructure by making our streets more accessible for all modes of transportation. Thanks to the great effort and diligence of the Pond Street Working Group, the Pond Street/Route 126 Corridor Improvement Project remains in position on the Transportation Improvement Program (TIP) to start construction in FY2020. The consultant is expected to submit final construction documents to Mass Dot in early FY19. Staff continues to work with the Boston Region Metropolitan Planning Organization to leverage state and federal funds for projects that benefit Ashland.

The Department works closely with Town boards and committees to move Ashland forward by developing policies and programs that reflect the Town strategic goals. Staff monitors projects, policies and trends evolving beyond Ashland's borders. The Town Planner remains in constant contact with other Town staff and elected officials to ensure coordinated implementation of Towns policies and goals.

### **Conservation**

The Conservation Division provides support to the Conservation Commission, a seven-member regulatory body appointed by the Board of Selectmen. The Ashland Conservation Commission's responsibilities include administering the Massachusetts Wetlands Protection Act, Ashland's Wetlands Protection Bylaw and Ashland's Stormwater Management Bylaw. The Conservation Department also assists in the acquisition of open space, the stewardship of Town-owned conservation land, and aids in the Town's compliance with the EPA's NPDES Phase II stormwater program.

The Conversation department is solely staffed by the Conservation Agent.

**Inspections**

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

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

**Health**

The Board of Health's roles and responsibilities involve a broad range of regulatory functions and reviews to ensure compliance with State and local regulations that address our community's public health needs.

The roles and responsibilities of the Board of Health are numerous. One area of responsibility that has become a prevalent public issue is the substance abuse with the Opioid epidemic.

The increase in hoarding cases is another area of need and in the past years, has increased from 1 case in about 5 years to 5 to 6 cases each year. To help in this area, the Board of Health attends meetings and coordinates programs together with our local human services personnel, safety personnel and our school community members. Housing code compliance, which includes the noted hoarding issues, is another compliance program undertaken by the Board of Health.

The help with staffing for our 5 hour a week part time nurse has been helpful, but this only covers the minimum needed coverage to cover communicable diseases and offer an additional vaccination for shingles to our elderly population. The Board of Health Members have been reviewing the need to address some major concerns related to the Opioid epidemic, homeland security programs and preventative nursing that could be addressed with additional hours for this position.

The increase in growth has caused our Department to be increasingly challenged with sufficient capacity to handle the needs that faced on a daily basis, including on call coverage. The need for additional staff has been discussed by the Board Members and provided to management in the past year.

The Board of Health is involved with the duty of public health emergency preparedness and planning within our community by coordinating efforts with the surrounding communities on a regional basis, as well as with our local Medical Reserve Corps in the case of a natural or manmade disaster. The Board of Health Department also coordinates with our local businesses and safety personnel for regional emergency planning. The Boston Marathon requires coordinated planning with State and local partners for homeland security and coverage during the event with shelters set in place for the Marathon Runners if needed.

Camps, pool and beach inspections are required and occur during the summer season and we could utilize additional nursing services to cover the medical records checks for all camp staff and campers.

Our Department is solely responsible to ensure the safety of all local food establishments; this includes routine inspections, new food establishment reviews and farmer's market reviews which require inspections of more than 35 plus vendors per year, as well as inspections of the many temporary food events throughout our community each year including the new Corner Spot incubator program for food establishments.

The Board of Health is responsible for soil reviews which are required for new and replacement onsite sewage disposal systems to ensure protection to our groundwater. New and replacement sewage disposal systems require a detailed review of engineered plans, as well as 3-way meetings with both the engineer and the installer, to ensure State and local compliance is followed, with numerous inspections throughout the construction process. The review of engineered plans and testing for onsite wells, both drinking and irrigation, is also required with major oversight by our department and is a vital responsibility to ensure safe drinking water for our residents.

The Board of Health is responsible for the management and oversight of the Town landfill. The landfill management oversight includes the offsite overview and water testing for abutting residents. The Health Agent/Director provides regulatory review, service and education as needed to our local businesses and residents as part of the community development team, with technical expertise provided.

The annual Green-Up Ashland day, including event coordination and preparation, is an annual program provided by the Board of Health with a great amount of assistance from our community members and other municipal staff.

The Board of Health has adopted many local regulations for which they also oversee; including Grease Management Regulations for our food establishments, Organic Pesticide Management Regulations, regulating use on public fields and playgrounds, as well as Anti-idling and Noise Regulations.

Other areas investigated by our Department include public health nuisances in our community. Our Administrative Secretary provides clerical services and is our first point for information for our community and customers. She produces our minutes, filing, reporting and other duties that allow our department to function with seamless services. Other roles include assistance in meeting and recruitment for the Medical Reserve Corps, a branch of the Board of Health, as well as managing the Sharps Collection Program. Coordinated efforts with our regional mosquito control programs involve information to our residents on vector borne diseases and management of our streams and water bodies, including beaver management. Our community is provided with public health media coverage through our community news and cable media on a regular basis.

The Board of Health staffing includes a Health Agent/Director and clerk shared with the community development department. Also, the Health Dept. includes a Tobacco/Compliance Officer and Food Inspector.

**Selected Accomplishments During Fiscal Year 2018****Planning**

- Collaborated with other departments to ensure compliance with permits and regulations and to leverage benefits for the Town
- Continued effort to develop and implement a construction/permitting tracking process
- Continued effort to make website informative and easy to navigate and improve application process and make the process more accessible to abutters.
- Construction Oversight/Permitting - Assisted in the oversight and permitting of the construction of several projects

**Conservation**

- Webpage development – Since making the initial changes in FY17, few updates were needed in 2018. Updates are ongoing as information becomes available
- Online permitting – Signed up for e-permitting with DEP.
- Grant database – Ongoing effort of maintaining and learning various grants associated with conservation
- Deed research – Ongoing effort by the conservation agent – there were no files that show properties owned by the Conservation Commission when this project started; however, some plans and deeds for various Conservation-owned properties and Conservation Restrictions have been located. These documents have been uploaded to the Conservation inventory.
- GIS data – a volunteer had created a Wetland\_CAD layer which takes the files from submitted plans into our system. I have downloaded the state DEP layers and I am assisting staff in cleaning up the database. I have also created a new layer called Ashland\_Wetlands which are the wetlands that I have added based on experience of aerial photography analysis and site inspections. There are over 200 wetlands that were added
- Bylaw Review – the commission and I reviewed the bylaw and gave initial comments. This is to be discussed at a later date.
- Development Guide – This has been finalized but there have been updates as needed
- Operations and Maintenance Covenant – started the process with meetings with DPW Director

**Inspections**

- Issued 3,533 permits to date which consisted of the following: 686 plumbing permits, 809 building permits, 782 electrical permits, 779 gas permits, 477 sheet metal permits
- Collected in the first 7 months of the FY18 approximately \$195,890 in building permits, \$50,775 in gas & plumbing permits, and \$66,966 in electrical permits
- Continue to assist in the oversight and permitting of several large projects such as the Rail Trail District

**Health**

- Vaccination of 23 community members from our nurse program
- Food inspection compliance program conducting State required inspections based on a risk-based program

**Goals for Fiscal Year 2019****Planning**

- Develop and maintain Ashland's infrastructure to high community standards and enhance and protect the Town's water supply
- Develop policy and regulations that enhances and protects Ashland's natural environment and water supply
- Work with the Economic Development Director to encourage appropriate economic development in Ashland
- Ensure the Town has sufficient affordable housing stock to meet the needs of the community
- Provide superior customer service by making clear applicant and resident expectations and processing applications in a timely fashion

**Conservation**

- Work with Recreation Director, DPW, and other departments to create free and engaging programs for the public and students
- Work with applicants to minimize impacts on site, by inspecting the erosion control line regularly, implementing low impact development techniques, and providing open space or walking paths and connecting public properties wherever possible. This can only be achieved by advocating to several public and private stakeholders

- Continue involvement in the planning, design, and construction of the Riverwalk. This will connect the MBTA commuter parking lot to downtown Ashland
- Research land owned by the Conservation Commission and create/maintain an inventory of parcels

### **Inspections**

- Continue to maintain a high level of customer service and provide assistance through the permitting process of building, writing, electrical, and plumbing permits.
- Assist other departments in the oversight of ongoing projects

### **Health**

- Increase public health nurse programs to include promotion and prevention programs
- Increase food inspection program to provide additional inspections for all food establishments, since presently we are on a risk-based analysis
- Conduct public health promotion and prevention programs, if time and resources allow

## Position Summary Schedule – Community &amp; Development Services

<b>Position</b>	<b>FY17 FTE</b>	<b>FY18 FTE</b>	<b>FY19 FTE</b>	<b>Change</b>
<b>Planning</b>				
Town Planner	1.0	1.0	1.0	-
Assistant Town Planner	1.0	1.0	1.0	-
<b>Conservation</b>				
Conservation Agent	1.0	1.0	1.0	-
<b>Inspections</b>				
Building Inspector	1.0	1.0	1.0	-
Clerk	1.0	1.0	1.0	-
Plumber	.5	.5	.5	-
Electrician	.5	.5	.5	-
Sealer of Weights & Measures	.25	.25	.25	-
<b>Health</b>				
Health Agent	1.0	1.0	1.0	-
Health Clerk	1.0	1.0	1.0	-
Food Inspector	0.15	0.15	0.15	-
Tobacco/Compliance Officer	.025	.025	.025	-
Public Health Nurse	.125	.125	.125	-
<b>Total Full Time Equivalents</b>	<b>8.55</b>	<b>8.55</b>	<b>8.55</b>	<b>-</b>

**Budget Changes or Initiatives**

**Conservation**

The Conservation Commission budget decreased \$21,700 (22.98%) from the previous year.

Non-payroll expenses decreased \$22,000 (77.33%). In FY18, the contracted services line item reflected the cost of a contractor to work on a gap analysis for the Town to determine its' needs with regards to stormwater. This plan is nearing completion and does not need funding in FY19.

<b>01171 - Conservation Commission</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51100	Salaries	63,260	66,000	66,300	300	0.45%
Subtotal - Personnel			63,260	66,000	66,300	300	0.45%
	52450	Contracted Services	7,722	27,000	5,000	(22,000)	-81.48%
	57100	Travel Expenses		300	300	-	0.00%
	57300	Dues & Membership	621	650	650	-	0.00%
	57400	Training/Conf./Courses	230	500	500	-	0.00%
Subtotal - Expenses			8,573	28,450	6,450	(22,000)	-77.33%
<b>Total 01171 - Conservation Commission</b>			<b>71,834</b>	<b>94,450</b>	<b>72,750</b>	<b>(21,700)</b>	<b>-22.98%</b>

**Community & Development Services**

**Section 5-12**

**Planning & ZBA**

The Planning and Zoning Board of Appeals budget increased \$4,255 (2.96%) over the previous year.

Salaries increased \$3,255 to reflect cost of living increases for the Planner and Assistant Planner. Non-payroll expenses increased \$1,000 overall in the training line item. The additional funds are for Board members to participate in trainings.

<b>01175 - Planning &amp; Zoning Board of Appeals</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51100	Salaries	96,360	125,000	128,255	3,255	2.60%
Subtotal - Personnel			96,360	125,000	128,255	3,255	2.60%
	52200	Advertising Services	1,856	1,500	1,000	(500)	-33.33%
	52450	Contracted Services	56,475	15,000	15,000	-	0.00%
	54110	Mapping/Blue Print Supplies	1,613	750	750	-	0.00%
	54600	Reference Books/Material	102	200	200	-	0.00%
	57100	Travel Expenses			400	400	
	57300	Dues & Membership		1,000	1,400	400	40.00%
	57400	Training/Conf./Courses	70	500	1,200	700	140.00%
Subtotal - Expenses			60,116	18,950	19,950	1,000	5.28%
<b>Total 01175 - Planning &amp; ZBA</b>			<b>156,476</b>	<b>143,950</b>	<b>148,205</b>	<b>4,255</b>	<b>2.96%</b>

**Inspections**

The Inspectional Services budget increased \$17,800 (7.38%).

The salaries line item increased for cost of living increases for the Building Inspector and clerical staff.

Other salaries account increased to pay for the increased wiring, electrical, and building inspections in Town. The Town has seen a boom in growth over the last few years, which has generated a significant amount in revenue.

Non-payroll expenses remain level funded for FY19.

<b>01241 - Inspectional Services</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51100	Salaries	104,974	103,532	105,637	2,105	2.03%
	51190	Other Salaries	140,014	130,692	146,387	15,695	12.01%
	51400	Longevity	2,400	1,400	1,400	-	0.00%
	Subtotal - Personnel		247,388	235,623	253,424	17,800	7.55%
	52450	Contracted Services	4,000				
	54200	Office Supplies	124	500	500	-	0.00%
	54400	Auto Parts & Supplies	50	341	341	(0)	-0.04%
	54600	Reference Books/Material	211	250	250	-	0.00%
	57100	In-State Travel		500	500	-	0.00%
	57300	Dues & Membership	240	500	500	-	0.00%
	57400	Training/Conf./Courses	1,830	3,500	3,500	-	0.00%
	Subtotal - Expenses		6,455	5,591	5,591	(0)	0.00%
	<b>Total 01241 - Inspectional Services</b>		<b>253,843</b>	<b>241,215</b>	<b>259,015</b>	<b>17,800</b>	<b>7.38%</b>

**Health**

The budget increased \$12,823 (8.28%) over the previous year.

Salaries increased \$1,258 due to cost of living adjustments for the Health Agent and clerk.

Non-payroll expenses increased \$11,565. The contracted services line item increased \$10,880 to cover increased costs of routine testing at the landfill, on call coverage for the Health Department Head, and CodeRed.

The budget is offset by \$5,000 from a health revolving account.

<b>01510 - Health Department</b>							
<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	
51130	Salaries	128,575	133,179	134,437	1,258	0.94%	
51400	Longevity	1,400	1,400	1,400	-	0.00%	
Subtotal - Personnel		129,975	134,579	135,837	1,258	0.93%	
52450	Contracted Services	38,822	14,500	25,380	10,880	75.03%	
52500	Purch Nursing Services	10,160	10,000	10,000	-	0.00%	
53410	Telephone Expense	-	0	0	-		
55800	Misc. Supplies		100	100	-	0.00%	
57300	Dues & Membership	250	225	410	185	82.22%	
57400	Training/Conf./Courses	195	500	1,000	500	100.00%	
Subtotal - Expenses		49,427	25,325	36,890	11,565	45.67%	
Offset - Revolving Accounts			(5,000)	(5,000)	-	0.00%	
<b>Total 01510 - Health Department</b>		<b>179,402</b>	<b>154,904</b>	<b>167,727</b>	<b>12,823</b>	<b>8.28%</b>	

# Community Programs & Human Services

## Section 6



**Background**

To enhance the Town of Ashland's ability to provide quality human and social services the Town has restructured the Community Center into two divisions, Community Programs and Human Services. This has allowed the Town to better communicate programming and available services to the public, provide more wrap-around, comprehensive programs and services, ensure these programs complement each other rather than compete with one another, leverage our employees skills and knowledge across programs and services, coordinate and streamline volunteers and necessary training, and increase communication amongst town departments.

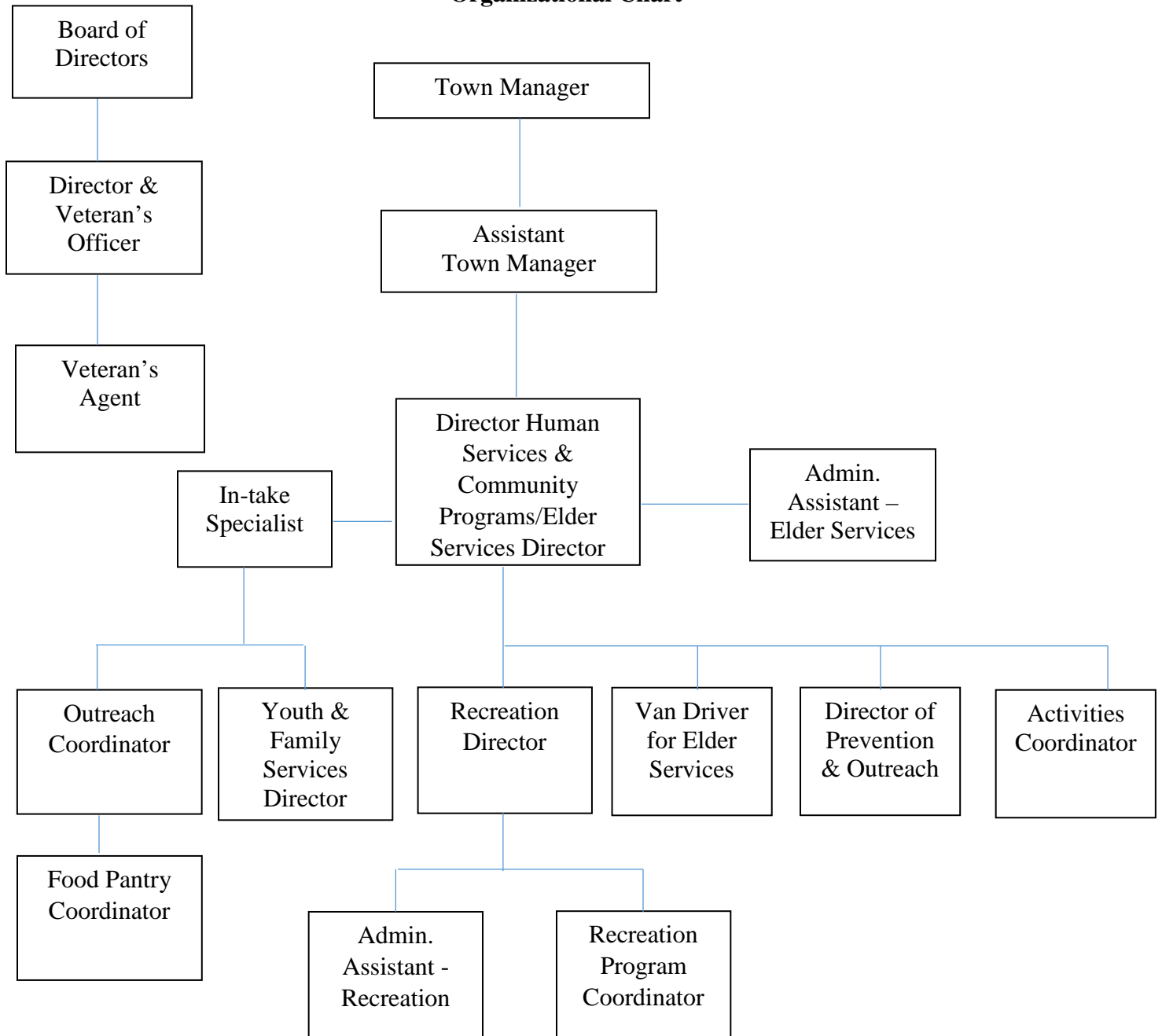
The Town of Ashland already has a wide array of diverse programs that are offered to the community. The new Community Programs division has been focused on increasing coordination between the departments and positions focused on education, prevention, and recreational programming throughout the Town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

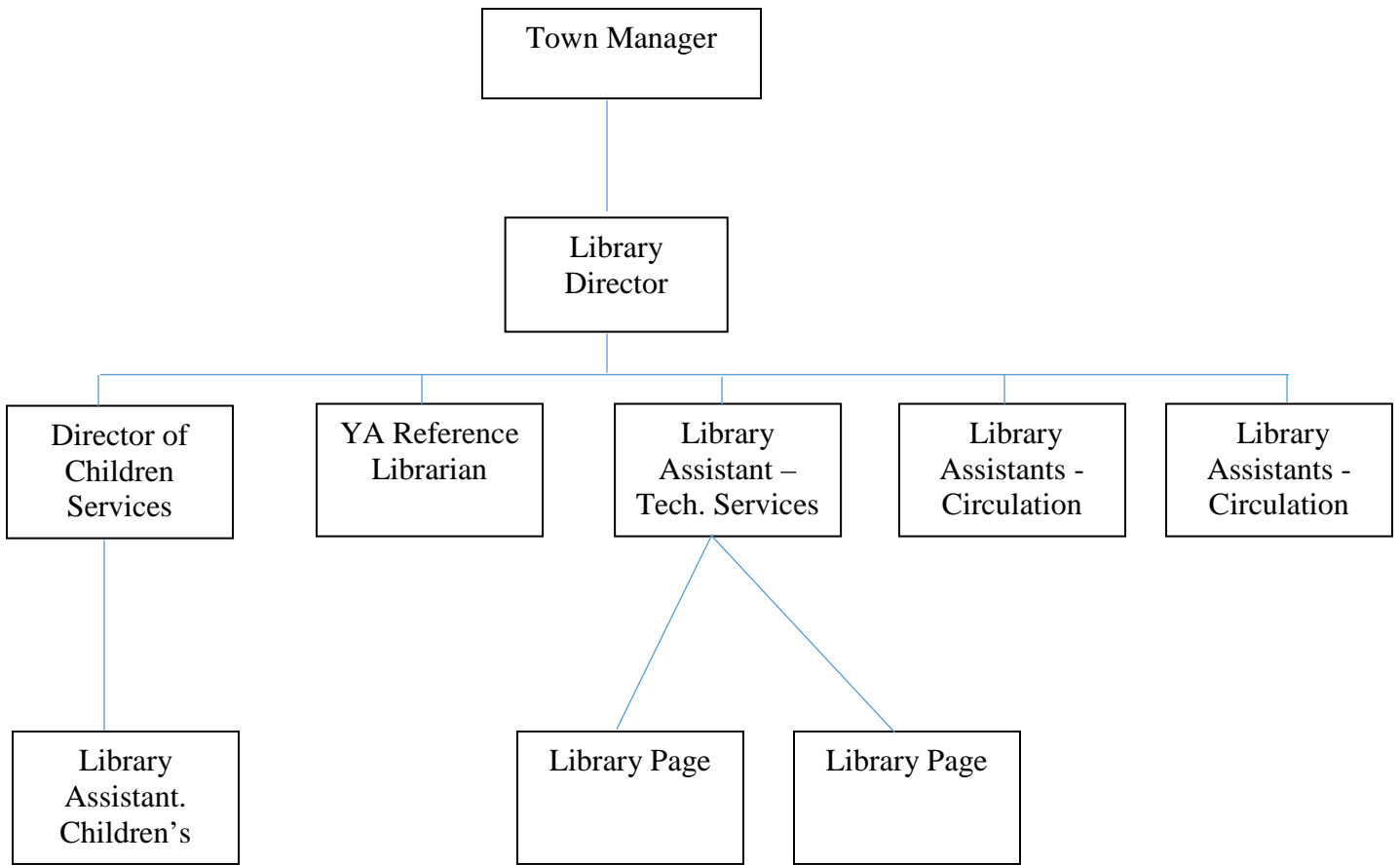
Effective September 1, 2017, the Town added an Outreach and Prevention position. This position is currently being funded by Decisions at Every Turn and is responsible for coordinating the substance abuse prevention coalition, chairing the Opioid Prevention Working Group, working with the schools to implement substance abuse prevention programs, and creating and distributing information via newsletters, social media, etc. (proposed job description is attached). In the first year, Decisions at Every Turn will be responsible for this position's salary. To show town support for opioid/substance abuse prevention, the Town will begin to pay a percentage of this position's salary. Within four years, this position will be absorbed into the Town's budget.

In FY18, the Town also added a new full-time position that is responsible for coordinating services across our Youth and Family Services, Veterans Services, Elder Care Services, and the Police Department. This full-time position makes programs and assistance more accessible for our residents. It allows for more comprehensive follow-up with clients that either the Town or Police Department is serving.

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

Organizational Chart





Programs & Services

**Community Programs & Human Services**



**Veteran's**

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

**Library**

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

**Elder Services**

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

**Youth & Family Services**

- Mental Health Services to include: therapy, emergency consults, assessments, interventions, and support groups
- Case Management: applications for fuel assistance, resource and referral information for Local, State, and Federal programs
- Other Programs: Ashland Coalition for Teens

**Recreation**

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

**Recreation Overview:**

Our mission to the Town is to provide all citizens to the extent feasible, a variety of recreational opportunities, which are accessible, safe, physically attractive and enjoyable. This leisure function should contribute to the mental and physical wellness of the community. In 2017, a wide variety of programs were offered for all ages through the Recreation Department. With the rapid growth of our community, we continue to welcome new participants in our programs.

This year we offered over 35 programs enjoyed by over 2,500 participants. Favorites such as our EmPower adult fitness programs, ARC and Backyard Discovery continue to thrive and new programs including Zumba, BLAST and Social Skills & Dining Etiquette were all well attended. Our Winter Backyard Discovery program had record numbers with 20 kids braving the winter weather to explore Ashland State Park. In the spring the Recreation Department and Senior Center partnered with the Ashland Garden Club to run a successful inter-generational gardening program. We had a busy summer, with an average addition of 20 more kids, each week, attending our ARC program. In October, the Recreation Department collaborated with the Conservation Commission on a successful Terror in the Trees and Pumpkin Stroll.

**Senior Center/Elder Services Overview**

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

The Elder Services Department endeavors to offer the older adult population of Ashland (those 60 years of age or older) quality programming. Ashland has more than 3,500 elderly residents. The programs include; educational and wellness workshops, crisis assistance, social programs, exercise, competitive games, intergenerational programming, a referral/information service, transportation, outreach, hot lunches, as well as recreational events. Our focus is health and wellness for both the mind and body. We also concentrate on providing support for individuals who wish to age in place. This year we offered two, very successful, intergeneration programs, with the support of a grant from Bridges Together. We received a grant from BayPath to lead us toward becoming a Dementia Friendly Community. A group of volunteers are working together to gather information from our Community to decide how we will move forward.

Fiscal year 2019 will be operating as a true Community Resource for both young and old with the addition of the Outreach and Prevention Director and in-take specialist. With these positions only being filled for a few months, we are excited to report an increase in the number of families, children, and seniors that we are reaching.

**Youth & Family Services Overview**

Ashland's Youth & Family Services department provides assistance to the community through a number of programs. These programs assist many stakeholders from all populations and is located in the Ashland Community Center for central access.

The Ashland Youth and Family Services Department is a full social services department providing Ashland residents with multiple resources all in one department. AYFS provides residents with emergency financial assistance funded by the Ashland Emergency Fund. The Ashland Food Pantry is also located within this department, serving families, elders and individuals with meals, paper products and fresh fruit/vegetables. AYFS is designated by SMOC to assist Ashland residents in applying for federal fuel assistance, as well as manages a number of other non-federal fuel assistance programs for the town. The Holiday Program fulfills Ashland families' needs for a holiday full of festive meals and gifts. This department aligns with other town departments, school administration and local resources to provide enhanced opportunities and support. The Director facilitates Community Conversations in resident's homes discussing substance abuse prevention and parenting skills, directly relating to the Decisions at Every Turn Program. Ashland Coalition for Teens is a teen run program dedicated to challenging the social norms of teen substance abuse by providing fun, free and safe activities to attend. The Director also facilitates a book club for seniors at the Senior Center.

**Library Overview**

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

To accomplish our mission, we purchase and circulate books, magazines, audiobooks, music CDs, videos, DVDs, Nooks, Kindles, video games, e-content and museum passes. We provide access to e-books and downloadable audiobooks and video, local and state funded databases, public computers with internet access, and office applications, a scanner printers. Additionally, we provide programming, exhibit space, study rooms and community meeting space.

As a member of the Minuteman Library Network, a consortium of 43 public and academic libraries, we provide access to a robust catalog of materials (6,133,913 items including 1,679,465 unique works) that can be delivered to the Ashland Public Library. Statewide delivery is funded by the Massachusetts Library System.

The Friends of the Ashland Public Library fund and staff all of our programs which include school early release day programs, toddler programs, art in the library, a documentary film and discussion series and a weekly film series. The Friends also purchase museum passes that allow reduced admission to several area museums.

The library employs nine staff that work a total of 221 hours per week. The library is currently open 50 hours per week over five days, including 4 evenings until 8:00 p.m. and one evening until 6:00 p.m

**Veterans Overview**

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

The Veteran's Department is staffed with the Director & Veterans Services Officer and the Veteran's Agent. These individuals are employees of Hopkinton and the participating communities in the District pay Hopkinton an assessment for services of the Veteran's staff.

The Board of Directors oversees the Veteran's Service District. The Board of Directors consists of the Town Manager/Administrator from each community in the District.

**Selected Accomplishments During Fiscal Year 2018****Recreation**

- Offered over 35 programs enjoyed by over 2,500 participants
- Recreation reached 200 more participants than in the prior year
- New recreation programs introduced included home alone safety and social skills and dining etiquette

**Senior Center**

- Offered services and programs that reached 1,016 participants, with a total of 19, 891 seniors visiting the center.
- Provided 693 rides to Seniors to Doctor's appointments and the senior center
- Volunteers contributed 4,931 hours of their time to assist in programming and activities
- Offered 2 intergenerational programs supported by a grant from Bridges.
- Established a committee to collect information on the needs of the Community on Alzheimer. The program "Come 2B Dementia Friendly" will identify areas of community concern and develop programming and training.

**Youth & Family Services**

- An average of 89 families were served through the food pantry per month adding up to 1,068 visits to the food pantry by Ashland residents
- 85 families were served through the holiday program
- 112 thanksgiving meals were given out
- 7 fuel assistance applications were completed and 20 re-certifications
- 21 emergency fund requests came through with 19 of them being approved

**Library**

- Crosswalk light installation. Not from library budget but an improvement that the Trustees have advocated for years
- Installation of a Newline True Touch 700 Interactive Display Unit with an 86" screen to replace worn and outdated audio-visual equipment in the large meeting room
- Added 5 operating hours on Monday afternoon to bring the library in full compliance with state "hours open" guideline
- Added a 16-hour evening custodial position to provide greater access to library meeting space
- Added a second weekly "Play, Learn and Grow" group led by Project ABC, a coordinated family and community engagement program funded by the MA Dept of Early Education and Care and managed by the MetroWest YMCA
- Added a digital magazine database to the library's collection that provides unlimited, simultaneous access to 50 high demand titles
- Added TixKeeper an online museum pass reservation utility
- Purchased STEM (Science, Technology, Engineering and Math) toys for new programming for elementary students
- In collaboration with the Friends of the Ashland Public Library:
  - Hosted a successful community summer reading program with 982 participants that read a total of 1,194,713 minutes
  - Added a teacher/principal guest reader series to encourage summer reading to elementary students
  - Added several adult programs on varied topics including mindfulness, crafting, home organization, cooking, and Canva workshops
  - Added a weekly "Homework Helper" program connecting high school students with younger students to help with homework and reading
  - Added a "Read to a Dog" program using certified therapy dogs
  - Added a bronze statue to the permanent collection in memory of former Summer Reading Program Co-Chair, Elka Troutman

**Veterans**

- VA healthcare assists: 24
- NPRC (request for military service requests): 4
- Assistance with correction of records requests: 4

- Intent to file a claims submitted: 10
- VA fully developed claims submitted: 16
- VA appeals: 2 in process
- Agent orange and camp lejeune registry enrollments: 20
- Referrals to home based primary care within VAHC: 15
- Referrals to veteran's directed program: 2
- Referrals to SSVF (supportive services for veterans and families) - 2

**Goals for Fiscal Year 2019****Recreation**

- The Ashland Recreation Department will continue to offer a wide variety of programs designed to promote a well-balanced, active and healthy lifestyle to the residents of Ashland.
- Offer additional programming in partnership with more departments and organizations in Town
- Recreation Department would like to reach 200 new clients

**Senior Center**

- Develop a strategy to have Ashland become a Dementia Friendly community
- Plan and offer more intergenerational programming
- Offer programming to our underserved seniors

**Youth and Family Services**

- The Youth and Family Services Department will continue to provide resources and guidance to the Hoarding Task Force.
- Participate in the Juvenile Diversion program by offering resources, information and referral as well as substance abuse/mental health assessments

**Library**

- Increase the number of library users of all ages by providing a broad range of opportunities for educational, cultural, and recreational enrichment by performing the following: increasing materials spending by 2.5% annually across all formats, advocating for additional staff hours for collection development, and continuing evaluation of electronic materials use and funding allocation to meet demand
- Strengthen the Library's educational role in the community by doing the following: continuing weekly STEAM related programming for preschoolers, maintaining juvenile programming and collection development in targeted areas, continuing weekly STEAM related programming for preschoolers, continue bi-weekly collaborative programming with YMCA for kindergarten readiness, overseeing annual summer reading program in collaboration with the Friends of the APL, and expanding STEM programming for school aged children
- Incorporate and ensure relevant technology in the delivery of library services by ensuring updated equipment/software is available for public use, continuing to provide a user-friendly web presence to keep the public informed, work with Town IT to ensure timely hardware repairs/updates on public computers, investigating the addition of Hoopla to increase electronic options for users, and establish a method of counting webpage hits to add to metrics
- Ensure a well maintained, vibrant facility to provide gathering space and increase civic involvement by providing a safe, well maintained space for various community use, investigating "people counters" for both entrances to gather more information on use of the building, encouraging use of the building by community groups during expanded evening hours, developing a code of conduct for library use to ensure a safe space for the entire community, and advocating for security camera updates as part of the capital budget.

**Veterans**

- Continue expanding referral resources
- Increase outreach to recently separated veterans and connection with veterans to VA healthcare benefits/programs
- Obtain admin support to enhance database records for reporting as well as follow up for claims and other outreach events

Position Summary Schedule – Community Programs & Human Services

Position	FY17 FTE	FY18 FTE	FY19 FTE	Change
<b>Community Programs &amp; Human Services</b>				
<b>COA/Recreation/Youth &amp; Family</b>				
Director of Community Programs & Human Services/Elder Affairs	1.0	1.0	1.0	-
In-take Specialist	1.0	1.0	1.0	-
Outreach Coordinator	0.875	0.875	0.875	-
Activities Coordinator	0.4	0.4	0.4	-
Director of Prevention & Outreach	0.0	1.0	1.0	-
Van Driver	0.4	0.4	0.4	-
Admin. Asst. – Recreation	0.7	0.7	0.7	-
Admin. Asst. – Elder Affairs	0.875	0.875	0.875	-
Food Pantry Coordinator	0.4	0.4	0.4	-
Recreation Director	1.0	1.0	1.0	-
Recreation Program Coordinator	0.0	0.0	1.0	1.0
Youth & Family Services Director	1.0	1.0	1.0	-
<b>Library</b>				
Director of Library Services	1.0	1.0	1.0	-
Director of Children Services	1.0	1.0	1.0	-
YA Reference Librarian	0.575	0.575	0.575	-
Library Assistant – Children’s	0.875	0.875	0.875	-
Library Assistant – Circulation	0.825	0.825	0.825	-
Library Assistant – Tech Services	0.5	0.5	0.5	-
Library Assistants	0.275	0.65	1.025	0.375
Library Page	0.25	0.25	0.25	-
<b>Total FTEs</b>	<b>12.95</b>	<b>14.325</b>	<b>15.70</b>	<b>1.375</b>

**Personnel Note:** There have changes in personnel within the Library Department. The library will now be open 5 additional hours on Monday from 10:00am to 5:00pm, which will increase the hours and FTE of the library staff. In addition, the Town is bringing on a recreation program coordinator to assist the Recreation Director.

**Budget Changes or Initiatives**

**Council on Aging/Recreation/Youth & Family**

The overall budget increased \$49,576 (13.97%) over the previous year.

Salaries increased by \$69,316. This is due to 2% cost of living adjustments for staff of approximately \$5,500, an increase in hours of the volunteer coordinator, which resulted in a \$7,700 increase, a salary bump for the in-take specialist of \$7,000, and the creation of a new position – recreation program coordinator of \$20,000. Also, the Town stepped up its’ share of funding for the Prevention and Outreach Director from 25% to 50%. The remainder of the salary will be covered by a grant in FY19.

Non-payroll expenses increased \$2,060 (20.52%). The increase covers the national parks and recreation conference for the Recreation Director to attend.

The budget is offset by \$52,550 of grants and revolving accounts. The senior center is expected to receive approximately \$24,975 from the state formula grant and \$3,000 for a Parkinson’s Exercise Grant. Salaries are also offset by \$5,000 of the recreation revolving account and \$19,575 from the Drug Free Communities grant.

<b>01544 - COA/Recreation/Youth and Family Services</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51330	Salaries	280,280	369,197	438,826	69,629	18.86%
	51400	Longevity	5,270	6,370	6,057	(313)	-4.91%
Subtotal - Personnel			285,550	375,567	444,883	69,316	18.46%
	52450	Contracted Services	2,925	5,200	5,200	-	0.00%
	54400	Auto Parts & Supplies	644	1,000	1,000	-	0.00%
	55800	Misc. Supplies	769	750	750	-	0.00%
	57100	In-State Travel	476	590	650	60	10.17%
	57300	Dues & Membership	883	1,000	1,000	-	0.00%
	57400	Training/Conf./Courses	295	1,500	3,500	2,000	133.33%
Subtotal - Expenses			5,993	10,040	12,100	2,060	20.52%
Offset - Grants & Revolving Accounts				(30,750)	(52,550)	(21,800)	70.89%
<b>Total 01544 - COA/Recreation/Y&amp;F</b>			<b>291,543</b>	<b>354,857</b>	<b>404,433</b>	<b>49,576</b>	<b>13.97%</b>

**Library**

The overall budget increased \$3,064 (0.83%) over the previous year.

Salaries increased by \$1,563 (10.16%). We moved the part-time custodian costing \$12,480 to the Public Buildings budget; however, the Town is adding five additional hours to the current library operating hours for an increase of \$12,500. Also, there were cost of living adjustments for staff.

Non-payroll expenses increased \$1,500 (1.96%) for reference books.

<b>01610 - Library</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51130	Salaries	256,921	263,916	281,059	17,143	6.50%
	51130	Part Time Wages		28,080	12,500	(15,580)	-55.48%
	51140	Longevity	3,600	2,400	2,400	-	0.00%
Subtotal - Personnel			260,521	294,396	295,959	1,563	0.53%
	54150	Postage/Stamps/Reg Mail	121	121	121	0	0.41%
	54200	Office Supplies	1,914	1,500	1,500	-	0.00%
	52710	Equipment Lease		2,262	2,262	0	0.01%
	54600	Reference Books/Material	57,209	57,000	58,500	1,500	2.63%
	57300	Dues & Membership	15,000	15,300	15,300	-	0.00%
	57400	Training/Conf./Courses	80	300	300	-	0.00%
Subtotal - Expenses			74,323	76,482	77,983	1,501	1.96%
<b>Total 01610 - Library</b>			<b>334,843</b>	<b>370,878</b>	<b>373,942</b>	<b>3,064</b>	<b>0.83%</b>

**Veterans**

The Veteran’s budget remains level funded from the previous year.

<b>01543 - Veterans Services</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	57000	Other Charges	26,114	32,205	32,205	0	0.00%
	54200	Memorial Day Expenses	2,219	2,500	2,500	-	0.00%
	57350	Veterans Benefit Payments	52,951	60,000	60,000	-	0.00%
Subtotal - Expenses			81,284	94,705	94,705	0	0.00%
<b>Total 01543 - Veterans Services</b>			<b>81,284</b>	<b>94,705</b>	<b>94,705</b>	<b>0</b>	<b>0.00%</b>

# **Dept. of Public Works & Dept. of Public Facilities**

## **Section 7**



**Background**

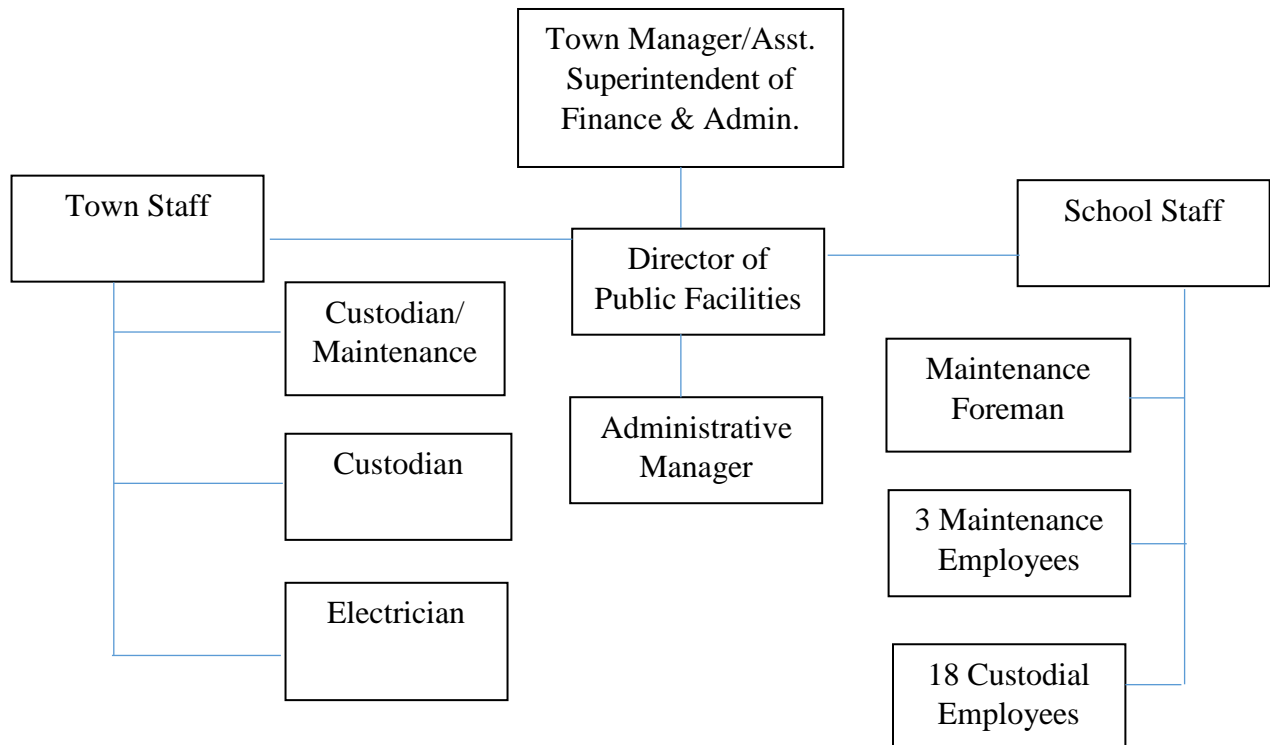
The Department of Public Works (DPW) is responsible for a vast array of Town infrastructure services. Services can include maintaining, managing and protecting Ashland's water supply, rebuilding roads, sidewalks, managing waste water, trash removal, recycling, snow removal, and processing water/sewer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

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

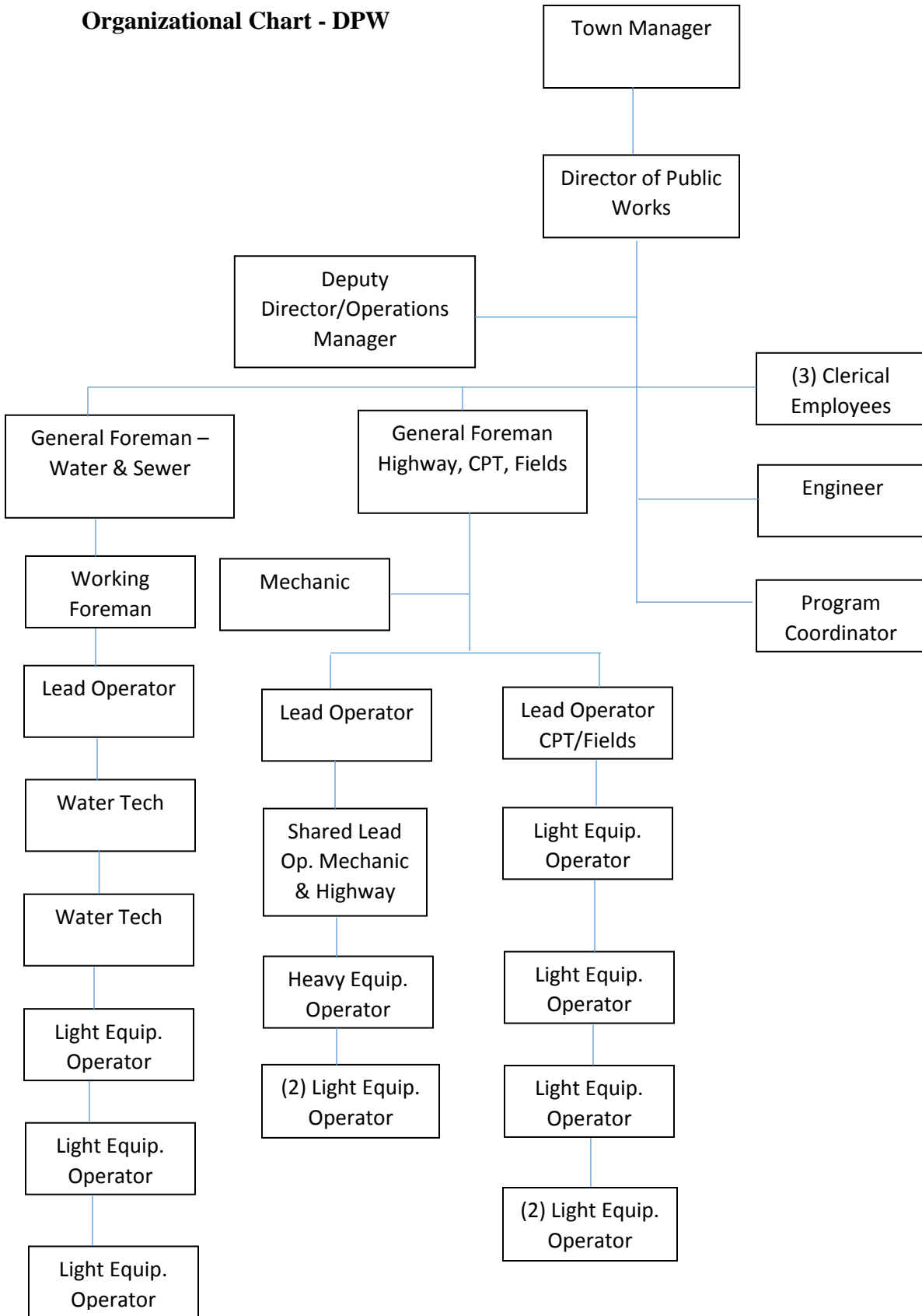
The DPW is broken into 7 departments, as shown on the attached organization chart: office staff, water, sewer, trash collection, highway, fields and cemetery/parks/trees. It provides many services, including maintaining the infrastructure required for providing adequate supplies of drinking water, the proper collection of domestic waste, trash collection and recycling; maintaining aesthetically pleasing parks, cemeteries, and public areas; and providing safe roadways for the protection of police, fire and rescue personal, and travelers. It strives to provide the highest level of customer service to its residents, business owners, and visitors.

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

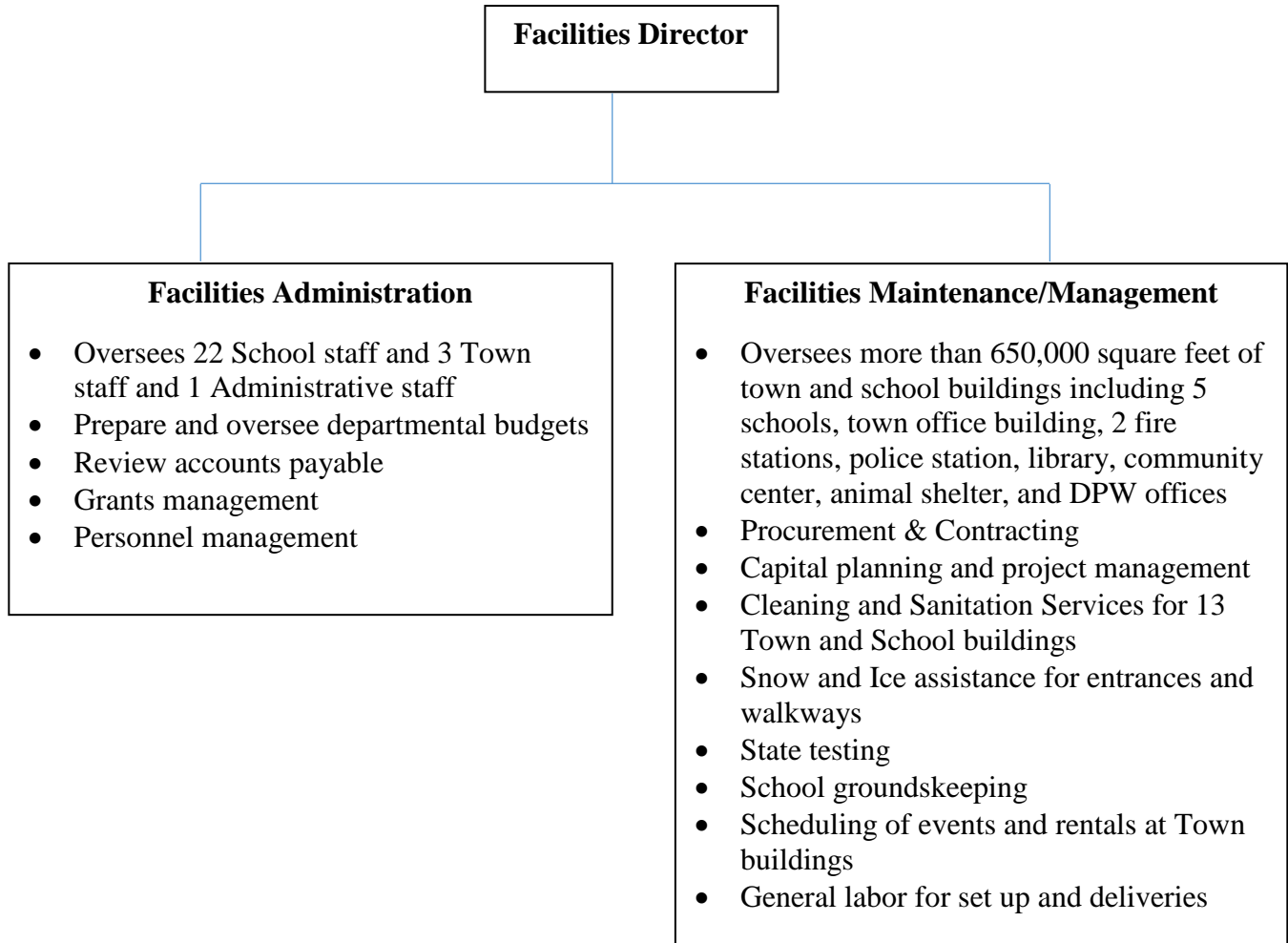
**Organizational Chart – Facilities Dept.**



Organizational Chart - DPW



Programs and Services – Facilities



Programs and Services – DPW

**DPW Director**

**Administration**

- Oversight of all 7 divisions
- Prepare and oversee departmental budgets
- Develop, permit, and oversee projects
- Ensure compliance with state and federal regulations
- Prepare and collect utility bills
- Sale of graves
- Administrative support to Water & Sewer
- Maintain safe travel during storm events
- Ensure Town trees are not hazardous to the public
- Oversee grants including 1 large \$6 million-dollar grant
- Review accounts payable
- Maintenance of DPW vehicles & assets
- Orders fuel & maintains pumps

**Highway, Cemetery Parks & Trees**

- Maintain 95 miles of road
- Meet all state and federal roadway legislation
- Maintain parks
- Maintain fields
- Maintain 3 cemeteries
- Maintain cemetery burial records
- Ensure the safety of the roads during winter months and snowstorms
- Oversight of streetlighting

**Water & Sewer Division**

- Maintains approximately 2,200 Sewer Manholes, 1,600 water gates and 83 miles for Water
- Maintains 67 miles for Sewer pipes, 6,362 feet of water service lines from the ties and 5,001 feet of Sewer service lines from the ties
- Hydrant repairs
- Replace water meters
- Ensure quality water supply and waste water discharge
- Meet all state and federal wastewater legislation
- Maintains 8 pump stations (6 Life stations and 1 Sewer Main Pump stations)

**Trash & Athletic Fields**

- Oversee the Town's Pay-As-You-Throw program
- Prepare, bill, and collect trash bills
- Negotiate contract with outside vendor for waste management
- Maintain fields
- Oversee internal and external maintenance of school athletic fields
- Coordinate field rentals with internal and external groups

**DPW Administration**

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

An enterprise fund as authorized under MGL Ch. 44 §53F<sup>1/2</sup> is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community the option to recover total service costs through user fees.

For purposes of providing a complete departmental overview, a brief description of the Water, Sewer, Trash Removal, and Fields Division is included here within the DPW Section 7 of the budget document. The actual budgets associated with the Water, Sewer, Trash Removal, and Fields enterprise funds are contained in Section 17 of this budget document.

**Highway Construction & Maintenance**

The highway department oversees general maintenance and safety of the roadway infrastructure in the Town. Ashland has approximately 95 miles of roadways. Approximately 10 miles are under private control, 3 miles are under state control, and the balance is maintained by the Town. While the number of roads in the Town has increased over the last ten years, the cost to maintain these roads has also increased on a per mile basis due to increases in highway materials such as asphalt.

Highway maintenance costs are offset by state funds through the state's chapter 90 program administered through MassDOT. There are 73 miles registered as qualifying for chapter 90 funds. The work performed by the highway department is reflected in the Highway budget account.

**Snow & Ice Removal**

During the winter the highway department manages the snow and ice operations in the Town. The Town has approximately 30 plows, sanders, and other pieces of equipment at its immediate disposal and an additional 24 contractors available for larger storms. Costs associated with snow and ice operations are reflected in the Snow and Ice budget account. The DPW can operate as a self-sustained facility in an emergency, with its own power and vehicle repair capabilities.

MGL c. 44 s. 31D allows municipalities to exceed their budgeted amounts for snow and ice removal. Per the law, any city or town may incur liability and make expenditures in any fiscal

year in excess of available appropriations for snow and ice removal, provided that such expenditures are approved by chief administrative office.

**Highway Streetlighting**

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

**Highway Combined Fuel**

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

**Cemetery, Parks, & Trees**

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

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

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

**Water (Enterprise Fund)**

The water department oversees the water infrastructure in the Town. The Town has approximately 83 miles of water lines serving approximately 70% of the residents and businesses. The water system is served by the Howe Street Water Treatment Plant, which is administered through a contract with Woodard and Curran. The Town utilizes five wells in the vicinity of the Hopkinton Reservoir and pumps approximately 3 million gallons per day, although daily withdrawals can vary significantly. The Town also maintains two water towers that help provide balanced water pressure to the entire system. It provides 24-hour service to respond to issues related to the maintenance of the system. This is reflected in the Water enterprise fund.

Adequate water supply is a concern for Ashland. Because approximately 2/3rd of water drawn from the Town wells is pumped out of Town via the MWRA sewer system, water recharge is a constant issue. To mitigate this issue, the Town is negotiating with Southborough for an MWRA water connection via their water system.

**Sewer (Enterprise Fund)**

The sewer department oversees the sewer infrastructure in the Town. The Town pumps approximately 2 million gallons of sewage per day into the MWRA system via two pump stations, at Chestnut Street and Brackett Road, which pump through the Framingham sewer system into the MWRA system. Sewage is conveyed through approximately 63 miles of gravity lines and six

miles of force main. The department reviews the construction of new sewer connections and checks throughout the Town for illegal drainage and gray-water connections. It also manages seven smaller pump stations throughout the Town that pump sewage to the two main pump stations. This is reflected in the Sewer Enterprise fund.

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

### **Trash Removal (Enterprise Fund)**

The office runs the rubbish and recycling programs for the Town. They manage the Waste Management contract and deal with trash pickup issues on behalf of the residents. They manage the recycling program and bulky item pickups. They run four electronics dropoff days and one household hazardous waste collection day each year. They also run monthly oil, mercury, and oil-based paint collections. This is reflected in the Trash Removal Enterprise fund.

### **Fields (Enterprise Fund)**

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

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

This is reflected in the Field's Enterprise fund.

**Public Buildings & Property Maintenance**

The Department of Public Facilities is responsible for the day-to-day maintenance and custodial operations at all of the general government facilities. These facilities include the Police Station, Town Hall, Public Library, Community Center, DPW, Fire Department, and the two town pavilions. While the DPW provides snow removal services at the town building parking lots, our staff ensures that walkways and doors are cleared and accessible for the general public during inclement weather. Additionally, the Director of Public Facilities is responsible for the capital planning for all town buildings and project management operations that are involved with the management of the department.

The Facilities Department currently is managed by a Director of Public Facilities position, which is shared between the School Department and General Government. The funding for this position is budgeted separately between the School Department and General Government, with the split being roughly 80%/20% respectively.

The Public Facilities Director oversees Town and School staff. On the Town side, the Director oversees a custodian/maintenance worker, custodian, and a part-time electrician. On the School side, the Director oversees a maintenance foreman, 3 maintenance employees, and 18 custodial employees.

**Selected Accomplishments During Fiscal Year 2018**

**DPW Departments**

- Engineering/Service Provided
  - Admin./Engineering/Design Group
    - Howe Street Sidewalk
    - Environmental Impact Report – MEPA (MWRA Water Connection);
    - West Union Sewer Main Replacement;
    - MBTA Access Road;
    - GIS / Mapping;
    - Research and Development of Stormwater Management Program;
    - Grant Writer/Researcher, i.e. Small Bridge Program;
    - Bridge and Mill Pond Dam Inspection oversight;
    - Continue with MWRA Water Connection Process;
    - Traffic System / Roadway Engineering;
    - Update Drought Management Plan;
  - Contracts
    - GAC Filter Replacement;
    - Annual Roadway Paving Bid;
    - Chapter 90
    - Sewer Enzyme procurement;
    - Catch Basin Cleaning;
    - Water Plant O&M Contract to be completed in FY 18;
    - Oregon Road Water Main Replacement;
  - Other/Misc.
    - Review of Cell Tower Applications/Engineering;
    - Tree Warden Services provided throughout the year;
    - Beaver Dam Inspection;
    - Public Hearings;
    - Website Updates;
    - Provide Articles for Local Papers;
    - Tech Review Participation;
- Highway
  - Annual Street Sweeping Underway;
  - 25% of town owned catch basins cleaned in FY 18;
  - Metcalf Drainage ;
  - Mulbery Drainage;
  - Guardrail Installed Chestnut;

- Guardrail Posts and Signage Installed – Boat Landing;
- Multiple catch basins rebuilt;
- Crosswalks and Roadway striped;
- Upper Chestnut Milled and Resurfaced;
- Ponderosa Road Milled and Resurfaced;
- Cordaville Road Bridge – Milled and Resurfaced;
- Guardrail Installed – Cordaville Road Bridge;
  
- Cemetery
  - Spring – pave and resurface various sections;
  
- Parks
  - Maintenance program continues to strengthen;
  
- Trees
  - Tree Hearings for Eversource annual tree trimming;
  - Brush cleanup from March Nor'easters;
  
- Athletic Fields
  - Repair Irrigation Systems (High School and Middle School)
  
- Water
  - Consumer Confidence Report
  - Annual Statistics Report
  - Leak Detection
  - GAC Filter Replaced (Water Plant)
  - Water Meters replaced 370
  - Hydrant Flushing
  - Exercise Gates and Valves
  - Installed Flush Box at Parkhurst;
  
- Sewer
  - I/I Investigation program started;
  - Annual Sewer Main Jetting;
  
- Rubbish/Recycling
  - Received \$134,000 in grants for recycling initiatives

**Public Buildings & Property Maintenance**

- Water main repair in basement of Mindess School
- Installed snow guard on PVC membrane roof above classrooms 36, 37, 38, 39 at Mindess  
The roof in this section sloped toward the rear of the building at roughly a 12/5 pitch.
- Replaced five exterior door frames at Pittaway
- Removed underground fuel storage tank. The Middle School boilers were replaced during FY15 and are now fired by natural gas, therefore the oil tank is no longer required.
- Public Announcement System replacement at Mindess in progress
- HVAC RTU replacement at Middle School in progress
- Electrical upgrade study at Mindess and Middle school in progress
- Upgrade of lighting controls for athletic fields at Middle School in progress

**Goals for Fiscal Year 2019**

**DPW Departments**

- Implement work order system
- Improve snow and ice operations by ensuring all operators are interchangeable with regards to route coverage, improving communications between town employees and hired contractors, and improving snow removal on sidewalks
- Develop and implement Stormwater management program
- Paving of Frankland road and a section of Eliot Street while continuing work on the Howe Street sidewalk
- Progressing towards the MWRA connection
- Investigate lower cost options for the wastewater system. The Town currently has 10 years remaining on an agreement with the Town of Framingham to transport wastewater through their sewer system.
- Replacing artificial turf fields for the Middle School and High School

**Public Buildings & Property Maintenance**

- Evaluation of department contracts and supply vendors. Examine the current supplies and services procurement process and identify areas to utilize State contracts
- Inspect all occupied buildings and current equipment. Develop an equipment inventory to develop and implement a preventative maintenance program across all buildings
- Development of department training schedule and manual
- Full utilization and implementation of the current work order/tracking program

Position Summary Schedule – DPW & Facilities

Position	FY17 FTE	FY18 FTE	FY19 FTE	Change
<b><u>Department of Public Works</u></b>				
Director of Public Works	1.0	1.0	1.0	-
Deputy Director/Operations Manager	0.0	1.0	1.0	-
Town Engineer	1.0	1.0	1.0	-
Program Manager	1.0	1.0	1.0	-
Accounts Payable Clerk	3.0	2.5	2.5	-
General Foreman – Highway/CPT/Fields	1.0	1.0	1.0	-
General Foreman – Water/Sewer	1.0	1.0	1.0	-
W/S - Working Foreman	1.0	1.0	1.0	-
Water Technicians	2.0	2.0	2.0	-
W/S – Light Equipment Operators	3.0	3.0	3.0	-
W/S - Lead Operator	1.0	1.0	1.0	-
Mechanic	1.0	1.0	1.0	-
Highway – Lead Operator	1.0	1.0	1.0	-
CPT/Fields – Lead Operator	1.0	1.0	1.0	-
HWY Shared Lead Operator/Mechanic	1.0	1.0	1.0	-
Heavy Equipment Operator – Gen. Gov.	1.0	1.0	1.0	-
Light Equipment Operator – Gen. Gov.	5.0	7.0	7.0	-
<b><u>Department of Public Facilities</u></b>				
Director of Public Facilities	1.0	1.0	1.0	-
Maintenance/Custodian	1.0	1.0	1.0	-
Custodian	1.0	1.0	1.0	-
Electrician	0.2	0.2	0.2	-
Energy Manager	0.2	0.0	0.0	-
Maintenance Foreman (School)	1.0	1.0	1.0	-
Maintenance Employee (School)	3.0	3.0	3.0	-
Custodial Employee (School)	18.0	18.0	18.0	-
<b>Total FTEs</b>	<b>50.4</b>	<b>52.7</b>	<b>52.7</b>	<b>-</b>

**Personnel Note:** There are no changes for the FY19 budget year.

**Budget Changes or Initiatives**

**DPW Administration**

The DPW Administration budget increased \$2,852 (2.9%) overall over the prior year.

Salaries increased slightly for cost of living adjustments and non-payroll expenses increased to allow for additional training and licensing in the administration.

<b>01421 - Public Works Administration</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51100	Permanent Positions	92,790	94,653	96,649	1,997	2.11%
	51400	Longevity	825	1,199	1,304	105	8.76%
Subtotal - Personnel			93,615	95,852	97,953	2,102	2.19%
	52450	Contracted Services					
	57100	In-State Travel	11	150	150	-	0.00%
	57200	Purchase of Services	594	0	0	-	
	57300	Dues & Membership		750	1,000	250	33.33%
	57400	Training/Conf./Courses		1,500	2,000	500	33.33%
	58000	Capital Outlay	12,000				
Subtotal - Expenses			12,605	2,400	3,150	750	31.25%
<b>Total 01421 - Public Works Administration</b>			<b>106,220</b>	<b>98,252</b>	<b>101,103</b>	<b>2,852</b>	<b>2.90%</b>

**Highway Combined Fuel**

The Highway Fuel budget will remain level funded for FY19.

<b>01429 - Combined Fuel Account</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	54800	Gasoline	48,668	75,000	75,000	-	0.00%
	54880	Diesel	58,289	75,000	75,000	-	0.00%
	55800	Misc. Supplies	703	1,000	1,000	-	0.00%
Subtotal - Expenses			107,660	151,000	151,000	-	0.00%
<b>Total 01429 - Combined Fuel Account</b>			<b>107,660</b>	<b>151,000</b>	<b>151,000</b>	<b>-</b>	<b>0.00%</b>

**Snow & Ice Removal**

The Snow & Ice budget will be level funded for the FY19 budget year.

<b>01423 - Snow and Ice Removal</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51100	Permanent Positions	6,101				
	51300	Overtime	92,031	24,800	24,800	-	0.00%
Subtotal - Personnel			98,132	24,800	24,800	-	0.00%
	51350	Beeper Allowance	10,501	4,400	4,400	-	0.00%
	52450	Contracted Services	285,658	80,000	80,000	-	0.00%
	54000	Supplies	2,957				
	54400	Auto Parts & Supplies	28,497	15,000	15,000	-	0.00%
	54950	Sand, Salt, Etc.	190,532	125,000	125,000	-	0.00%
	55800	Misc. Supplies	5,362	5,000	5,000	-	0.00%
	58500	Purchases of Equipment		31,000	31,000	-	0.00%
Subtotal - Expenses			523,507	260,400	260,400	-	0.00%
<b>Total 01423 - Snow and Ice Removal</b>			<b>621,639</b>	<b>285,200</b>	<b>285,200</b>	<b>-</b>	<b>0.00%</b>

**Highway Streetlighting**

The Snow & Ice budget will be level funded for the FY19 budget year.

<b>01424 - Streetlighting</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	52100	Utilities Expenses	30,980	40,000	40,000	-	0.00%
Subtotal - Expenses			30,980	40,000	40,000	-	0.00%
<b>Total 01424 - Streetlighting</b>			<b>30,980</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>0.00%</b>

**Cemetery, Parks, & Trees**

The cemetery, parks, and trees budget increased \$10,076 (4.23%) over FY18.

Salaries increased due to cost of living adjustments.

Non-payroll expenses increased to reflect additional funds for potential tree work and vehicle maintenance.

<b>01491 - Cemetery Parks &amp; Trees</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51130	Permanent Positions	143,826	215,524	217,302	1,778	0.83%
	51300	Overtime & Recall/Beeper	2,271	4,318	4,318	0	0.01%
	51400	Longevity	950	800	800	-	0.00%
	51900	Uniform Expenses/Allowance	2,200	1,632	3,500	1,868	114.46%
Subtotal - Personnel			149,247	222,273	225,920	3,647	1.64%
	52000	Purchase of Services	1,249	650	150	(500)	-76.92%
	52410	Maintenance Service Contract	112	105	105	-	0.00%
	52450	Contracted Services	4,338	6,500	9,691	3,191	49.09%
	52965	Beaver Control			1,000	1,000	
	54150	Postage/Stamps/Reg Mail			150	150	
	54400	Auto Parts & Supplies	3,740	5,000	6,000	1,000	20.00%
	54420	Cem & Park Supplies	9,972	150	500	350	233.33%
	54450	Tools/Hardware	2,589	500	500	-	0.00%
	54460	Trees/Shrubs-Replacement	921	1,000	250	(750)	-75.00%
	55800	Misc. Supplies	1,402	1,250	1,238	(12)	-0.96%
	57300	Dues & Membership	200	100	100	-	0.00%
	57400	Training/Conf./Courses	446	500	2,500	2,000	400.00%
	58500	Purchases of Equipment	19,133				
Subtotal - Expenses			44,101	15,755	22,184	6,429	40.81%
<b>Total 01491 - Cemetery Parks &amp; Trees</b>			<b>193,348</b>	<b>238,028</b>	<b>248,104</b>	<b>10,076</b>	<b>4.23%</b>

**Highway**

The Highway budget increased \$51,512 (11.40%) over the FY18 budget.

This increase is primarily attributable to the new stormwater maintenance line item in the FY19 budget of \$50,000. Ashland needs to create a Stormwater Maintenance Plan as required by the Federal Government (USEPA) in order to comply with the NPDES permit program.

<b>01422 - Public Works Highway</b>							
<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	
51130	Permanent Positions	211,312	314,818	301,907	(12,912)	-4.10%	
51300	Overtime & Recall/Beeper	27,536	9,805	20,000	10,195	103.98%	
51350	Beeper Allowance	6,769	3,672	7,500	3,828	104.25%	
51400	Longevity	1,750	1,500	1,400	(100)	-6.67%	
51900	Uniform Expenses/Allowance	2,400	2,448	2,448	-	0.00%	
<b>Subtotal - Personnel</b>		<b>249,767</b>	<b>332,243</b>	<b>333,255</b>	<b>1,012</b>	<b>0.30%</b>	
52000	Purchase of Services	5,989	800	800	-	0.00%	
52410	Maint. Service Contracts	112	150	150	-	0.00%	
52450	Contracted Services	95,817	65,000	58,725	(6,275)	-9.65%	
52710	Office Equipment Lease			875	875		
52720	Radio Equip Repair/Parts	2,052	100	100	-	0.00%	
52966	Stormwater Maintenance			50,000	50,000		
53410	Telephone Expense	953	988	988	0	0.02%	
54000	Supplies		0	1,010	1,010		
54150	Postage/Stamps/Reg Mail	207	155	155	1	0.32%	
54200	Office Supplies	64	630	630	(0)	-0.06%	
54300	Maintenance Supplies		927	927	-	0.00%	
54400	Auto Parts & Supplies	16,873	20,000	20,000	-	0.00%	
54430	Sign Supply-Road/Traffic	2,095	4,120	4,120	-	0.00%	
54450	Tools/Hardware		4,532	4,532	-	0.00%	
54710	Concrete	356	500	500	-	0.00%	
54720	Asphalt	10,698	12,991	12,991	(0)	0.00%	
54730	Gravel, Loam, Mulch	795	2,704	2,704	0	0.01%	
55800	Misc. Supplies	9,940	5,000	8,390	3,390	67.80%	
57300	Dues & Membership	405	82	82	(0)	-0.49%	
57400	Training/Conf./Courses	1,747	1,000	2,500	1,500	150.00%	
58500	Purchase of Equipment	26,203					
<b>Subtotal - Expenditures</b>		<b>174,306</b>	<b>119,679</b>	<b>170,179</b>	<b>50,500</b>	<b>42.20%</b>	
<b>Total 01422 - Highway</b>		<b>424,073</b>	<b>451,922</b>	<b>503,434</b>	<b>51,512</b>	<b>11.40%</b>	

**Public Facilities**

The Public Facilities budget increased \$15,579 (3.39%) over the prior year.

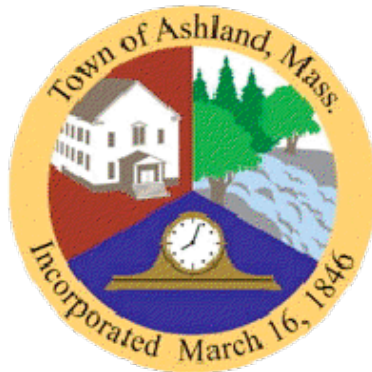
Permanent positions increased \$13,379 due to cost of living adjustments and moving the part-time custodian that was budgeted in the library budget last year to the public facilities budget. Overtime decreased \$5,000 as this overtime relates to snow and ice and as such should be charged to the snow and ice budget.

Non-payroll expenses increased \$7,000 to reflect three properties the Town acquired in prior years.

<b>01192 - Public Buildings</b>							
<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	
51130	Permanent Positions	132,904	128,870	142,248	13,379	10.38%	
51300	Overtime		5,000	0	(5,000)	-100.00%	
51400	Longevity	2,200	2,000	2,200	200	10.00%	
Subtotal - Personnel		135,104	135,870	144,448	8,579	6.31%	
52100	Utilities Expenses	204,403	215,000	218,000	3,000	1.40%	
52450	Contracted Services	78,174	83,000	86,000	3,000	3.61%	
54300	Maintenance Supplies	15,269	22,000	23,000	1,000	4.55%	
54400	Auto Parts & Supplies	3,517	1,800	1,800	-	0.00%	
55800	Misc. Supplies	387	1,200	1,200	-	0.00%	
57100	Travel Expenses		250	250	-	0.00%	
57400	Training/Conf./Courses		500	500	-	0.00%	
Subtotal - Expenses		301,749	323,750	330,750	7,000	2.16%	
<b>Total 01192 - Public Buildings</b>		<b>436,854</b>	<b>459,620</b>	<b>475,198</b>	<b>15,579</b>	<b>3.39%</b>	

# Public Safety

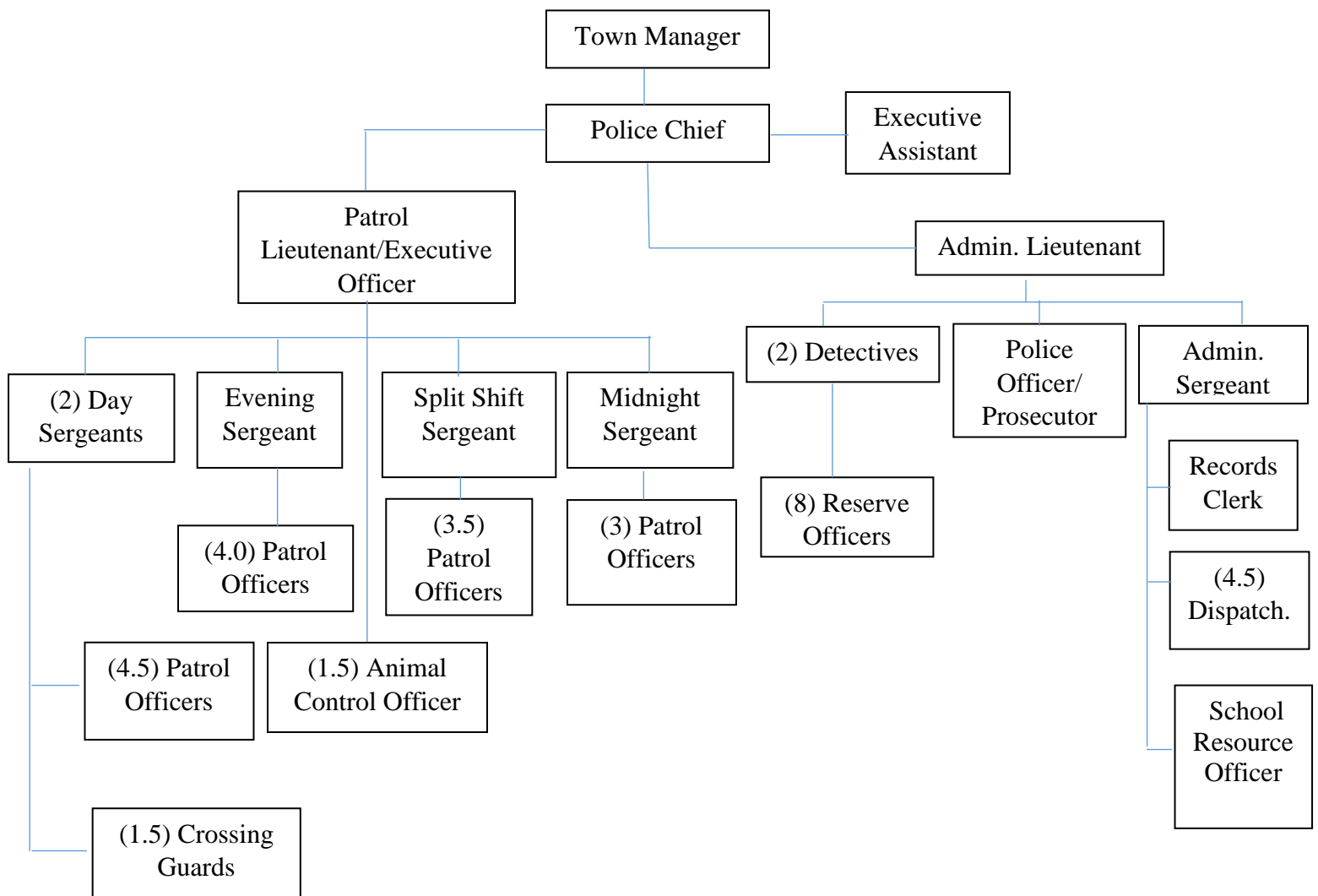
## Section 8



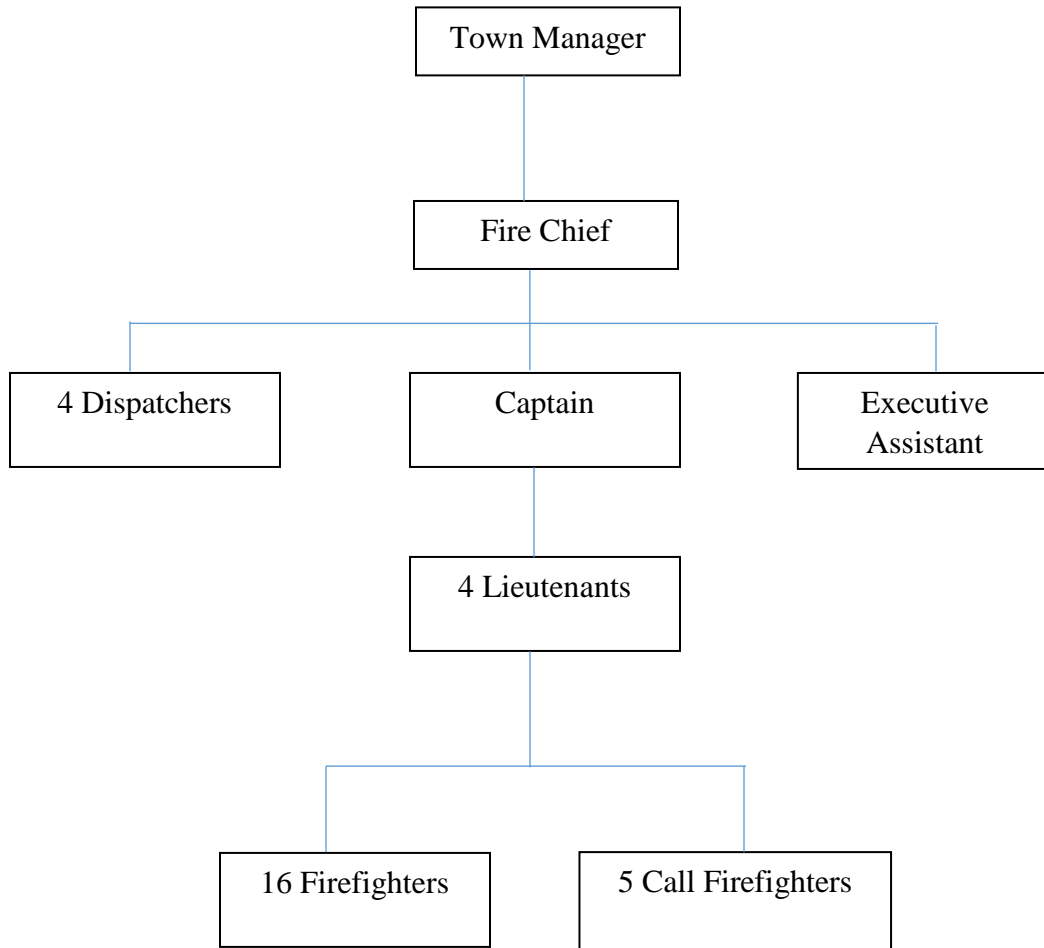
Background

The Public Services Division consist of the Police Department and the Fire Department. The Police Department also oversees the Animal Control Department. The Fire Department has two fire stations that are located on Main St and Cedar St. The administrative offices are located at the Cedar St station. The on-duty firefighters respond in apparatus from the Main St station while the Lieutenant responds in a car from the Cedar St station. The department operates 3 engines, 1 tower unit, 1 heavy rescue and 2 ambulances. The department responds to an average of 2,000 calls a year.

Police Department Organizational Chart



Fire Department Organizational Chart



Programs & Services

Fire

**Fire Administration & Management**

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

**Fire Suppression and Rescue Services**

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

**Fire Prevention & Education**

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

**Emergency Medical Services**

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

Programs and Services

Police

**Community Services**

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

**Patrol Division**

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

**Detective Division**

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

**Communication/Dispatch**

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

**Police**

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

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

The Department currently consists of 1 Chief, 2 Lieutenants, 6 Sergeants, 18 Police Officers, 6.5 Dispatchers/Clerical, 8 Reserve Officers, 1.5 Crossing Guards, and 1.5 Animal Control Officers.

**Fire**

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

Fire prevention and code enforcement continues to be a top priority for this department. We recognize that our primary goal is to prevent fires or other emergencies from happening in the first place. A fire that does not happen cannot harm our citizen or their property. We also recognize that the most effective way of preventing fires or other emergencies is through a pro-active, comprehensive, coordinated and consistent program of inspection and the subsequent enforcement of appropriate ordinances, codes and standards. Some examples of the fire prevention/life safety projects worked on during the year in addition to hundreds of residential and commercial inspections and permitting include:

- Large scale multi-story residential apartment complex
- Two large scale multi-story assisted living facilities

- Planning of a Proposed Ashland Rail Transit Project

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

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

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

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

The Ashland Fire department is a department consisting of 1 Chief, 1 Executive Assistant, 1 Captain/Fire Prevention Officer, 4 Shift Lieutenants, 16 Fulltime Firefighters, 4 Dispatchers and 5 Call Members. The fulltime personnel work an average of 42 hours a week on a 4-shift, eight-week rotating schedule.

**Selected Accomplishments During Fiscal Year 2018****Police**

- Hiring of three new officers. The police department has recently hired three new officers to its' staff. Two of these officers replace existing vacancies and one officer was hired to replace an anticipated vacancy due to an upcoming retirement. One officer had previously attended the police academy while two of the other new hires are presently attending the 6 month Transit Police academy in Quincy.
- Fiber Optic - The aging communication infrastructure has been enhanced by replacing the copper wires that connect our radio communications repeater with fiber optic cables. The replacement was critical since Verizon has discontinued maintenance on the former system that was already showing signs of failure especially in inclement weather. The program was accomplished collaboratively with the Fire Department. Both departments depend on these critical systems for emergency response and service delivery.
- Hiring of an additional mental health clinician. The department has received grant funding to not only continue our mental health diversion program but to also add an additional part-time mental health clinician to our Program. The existing program provided funding for one full time clinician who has demonstrated much success and will now expand with the addition of a part time clinician.
- Trained an additional School Resource Officer- a second officer has been trained as a School Resource Officer. The officer is expected to begin her assignment dividing her time between the Middle School and Elementary Schools.
- School Security- To further enhance school security our officers received (April 19, 20) specialized training in response tactics to an active shooter in the school/workplace setting.
- Animal Control Officer. Animal Control provides services not only to Ashland but also to the Town of Holliston by contract. We have recently added a part-time ACO to augment this busy program.
- Electronic Citations- The department has been selected as one of only a handful in the state to begin issuing electronic citations for motor vehicle violations. The E-Citations are printed in the police cruisers and cut down on an officer's time processing these citations by as much as 50%. The department received grant funding from the state to purchase the required portable printers for every police cruiser.

**Fire**

- Continued with “Adopt a hydrant” program
- Continued with Camp Bailout summer program
- Took delivery of a new engine (E1) and placed into service
- Placed new brush truck into service (Brush 2) to replace old E4
- Continued with the hiring of 2 additional fulltime firefighters
- Implemented a lock box program for seniors with selectman’s grant
- Implemented smoke detector and CO detector program for seniors and residents in need through smoke detectors donated by Kiddie Fenwal
- Purchased new set of turnout gear for each firefighter
- Purchased ballistic gear for firefighters through a grant
- Purchased high rise house packs for fire engines through donation from developer
- Four members attended Fire Academy and became certified fire officer 1 and instructor 1
- Received Massachusetts S.A.F.E. (Student awareness fire education program) grant to implement school age and senior citizen life safety and fire education programs

**Goals for Fiscal Year 2019**

**Police**

- To continue to provide training to members of the department to increase the department’s capacity to respond and deliver proactive and effective police services.
- Continue the Jail Diversion Program with the mental health clinician. The JDP has been very successful and has resulted in approximately 50 (regionally) joint police/mental health interventions per month. The interventions attribute to less people taken to the local emergency room and less people with mental illness arrested and processed through the police department.
- To detect and prosecute drivers who are under the influence of drugs by sending two officers to a specialized three-week training to become certified as drug recognition experts

- Attain State Certification by re-writing policies to meet current case laws and best practices to demonstrate that the department complies with agency procedures.

**Fire**

- Seek to improve the efficiency and tracking of permits through the utilization of electronic filing and making permits available online.
- Develop a comprehensive training program to include a needs assessment tracking program for currency in certifications and qualifications of all department members.
- Promote increased presence and education in fire prevention to our school children through school visits, open house, and making educational literature available to the children through the Student Awareness of Fire Education (S.A.F.E.) program that is a state initiative to provide resources to local fire departments to conduct fire and lift safety education programs

## Position Summary Schedule – Finance Department

Position	FY17 FTE	FY18 FTE	FY19 FTE	Change
<b>Police</b>				
Police Chief	1.0	1.0	1.0	-
Executive Assistant	1.0	1.0	1.0	-
Lieutenant	2.0	2.0	2.0	-
Sergeant	6.0	6.0	6.0	-
Police Officers	17.0	18.0	18.0	-
Reserve Officers	8.0	8.0	8.0	-
Dispatchers	4.5	4.5	4.5	-
Records Clerk	1.0	1.0	1.0	-
Crossing Guards	1.5	1.5	1.5	-
Animal Control Officers	1.0	1.5	1.5	-
<b>Fire</b>				
Fire Chief	1.0	1.0	1.0	-
Captain	1.0	1.0	1.0	-
Dispatchers	4.0	4.0	4.0	-
Executive Assistant	1.0	1.0	1.0	-
Lieutenants	4.0	4.0	4.0	-
Firefighters	14.0	16.0	16.0	-
Call Firefighters	5.0	5.0	5.0	-
<b>Total FTEs</b>	<b>73.0</b>	<b>76.5</b>	<b>76.5</b>	<b>-</b>

**Personnel Note:** There have been no changes in personnel for the FY19 budget year.

**Budget Changes or Initiatives**

**Police**

The Police budget increased \$133,983 (4.08%) over FY17.

Personnel increased \$66,882 (2.12%) and non-payroll expenses increased \$29,101 (22.58%). The budget is being offset by one (\$38,000) payment from the Town of Holliston for Animal Control Services. In FY18, the Town had two years of payments saved up from the Town of Holliston. Therefore, there is a decrease of \$38,000 for the offset.

The permanent positions account increased \$32,065 due to negotiated step increases/raises/promotions. The remainder of the salary accounts have been increased due to contractual obligations (i.e. uniform allowance, holiday pay, other incentive and Quinn Bill)

The non-payroll accounts have increased \$29,101 overall mainly due to the addition of two new expense line items. First, there is a firearms weapons line item which represents the weapons needed for new hires in the amount of \$5,965. The second new account is the other charges – lease account, in the amount of \$25,200, which represents the annual rent paid for 91 Main Street. Historically, this expense had been included in the capital budget; however, as this expense is not a capital item – it has been moved to the operating budget.

**Public Safety**

**Section 8-12**

<b>01210 - Police</b>						
	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51100 Permanent Positions	1,995,735	2,227,472	2,259,536	32,065	1.44%
	51310 O.T. to Cover Vacation	72,150	70,000	75,317	5,317	7.60%
	51320 O.T. to Cover Sick/Personal	114,299	127,075	129,954	2,879	2.27%
	51330 Regular O.T. Police	72,970	69,163	70,551	1,388	2.01%
	51340 O.T. to Cover Court Time	13,869	39,112	39,894	782	2.00%
	51400 Longevity & Fringes	22,987	24,000	25,500	1,500	6.25%
	51410 Shift Differential	36,253	48,205	53,458	5,252	10.90%
	51420 Holiday Pay	88,382	110,492	112,785	2,293	2.08%
	51430 Officer in Chage Pay	3,835	2,669	4,405	1,736	65.03%
	51440 Other Incentive	190,798	209,450	230,250	20,800	9.93%
	51441 Quinn Bill	95,582	113,208	100,636	(12,572)	-11.11%
	51810 O.T. to Cover In Service	47,855	51,592	53,184	1,592	3.09%
	51820 O.T. to Cover Other Training	30,050	31,931	31,931	-	0.00%
	51900 Uniform Exp/Allowance	14,926	26,375	30,225	3,850	14.60%
	<b>Subtotal - Personnel</b>	<b>2,799,691</b>	<b>3,150,744</b>	<b>3,217,626</b>	<b>66,882</b>	<b>2.12%</b>
	52410 Maint. Service Contracts	3,164	9,050	9,050	-	0.00%
	52420 Computer/Sftwr Maint Con	23,320	33,501	33,500	(1)	0.00%
	52450 Contracted Services	20,860	35,001	35,000	(1)	0.00%
	52720 Radio Equip Repair/Parts	3,438	10,500	10,500	-	0.00%
	53410 Telephone Expense		0	0	-	
	54120 Photo Supplies/Film	3,340	7,039	5,039	(2,000)	-28.41%
	54150 Postage/Stamps/Reg Mail	1,258	1,500	1,500	-	0.00%
	54200 Office Supplies	2,904	2,111	2,111	-	0.00%
	54400 Auto Parts & Supplies	70,960	25,200	25,200	-	0.00%
	54490 Firearms Supplies	16,519	18,173	18,173	-	0.00%
	54491 Firearms Weapons	-	0	5,965	5,965	
	54550 Animal Food/Supplies	4,070	14,900	14,900	-	0.00%
	54600 Reference Books/Material	1,643	2,650	2,650	-	0.00%
	55800 Misc. Supplies	6,672	2,825	2,825	-	0.00%
	55850 Food - Prisoner	570	1,200	1,200	-	0.00%
	57000 Other Charges - Lease			25,200	25,200	
	57100 In-State Travel	3,080	2,200	2,200	-	0.00%
	57300 Dues & Membership	8,779	9,120	9,120	-	0.00%
	57400 Training/Conf./Courses	17,754	31,650	31,650	-	0.00%
	57800 Other Misc. Expenses	1,026	2,062	2,000	(62)	-3.01%
	58500 Purchase of Equipment	11,727				
	<b>Subtotal - Expenses</b>	<b>201,084</b>	<b>208,682</b>	<b>237,783</b>	<b>29,101</b>	<b>13.94%</b>
	Offset: Animal Control Payment From Holliston - 1 year		(76,000)	(38,000)	38,000	-50.00%
	<b>Total 01210 - Police Department</b>	<b>3,000,775</b>	<b>3,283,426</b>	<b>3,417,409</b>	<b>133,983</b>	<b>4.08%</b>

**Fire**

The Fire Department's overall budget increased \$43,474 (1.94%).

Personnel costs increased \$58,004 (2.38%) and non-payroll increased \$10,474 (1.94%).

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

The FY19 Fire department budget is offset by \$425,000 of Emergency Medical Services revenue.

Personnel costs increased due to negotiated step increases/raises/promotions and contractual obligations.

The non-payroll line items increased mainly for the maintenance of equipment.

**Public Safety**

**Section 8-14**

<b>01220 - Fire Department</b>						
<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
51100	Permanent Positions	1,497,548	1,623,543	1,651,654	28,111	1.73%
51220	Call FireFighters	3,926	24,600	24,600	-	0.00%
51230	Fire Alarm Superintendent	-	1,000	1,000	-	0.00%
51240	E.M.T. Coordinator	-	1,000	1,000	-	0.00%
51250	Training Officer	-	1,000	1,000	-	0.00%
51260	Safety Coordinator	-	1,000	1,000	-	0.00%
51270	Operations Officer	-	1,000	1,000	-	0.00%
51280	Investigator	-	1,000	1,000	-	0.00%
51290	Public Info Officer	-	1,000	1,000	-	0.00%
51300	O.T. & Recall/Beeper	111,577	145,000	145,000	-	0.00%
51310	O.T. to Cover Vacation	146,327	175,000	181,189	6,189	3.54%
51320	O.T. to Cover Sick/Personal	79,400	111,613	111,613	-	0.00%
51400	Longevity & Fringes	17,761	18,500	17,800	(700)	-3.78%
51420	Holiday Pay	62,863	54,996	62,116	7,120	12.95%
51440	Other Incentives Pay	108,425	145,650	160,250	14,600	10.02%
51450	Education Incentive Pay	7,555	8,092	9,796	1,704	21.06%
51460	Training Incentive	74,861	100,000	100,980	980	0.98%
51900	Uniform Exp/Allowance	20,905	25,300	25,300	-	0.00%
<b>Subtotal - Personnel</b>		<b>2,131,147</b>	<b>2,439,294</b>	<b>2,497,299</b>	<b>58,004</b>	<b>2.38%</b>
52410	Maint. Service Contracts	13,951	20,700	19,000	(1,700)	-8.21%
52420	Computer/Sftwr Maint Con	44	2,500	2,500	-	0.00%
52450	Contr Svcs/Bldg Repairs	31,040	30,000	30,000	-	0.00%
52710	Office Equip Leas	2,521	2,900	2,900	-	0.00%
52720	Radio Equip Repair/Parts	484	5,000	5,500	500	10.00%
54120	Photo Supplies/Film	-	500	500	-	0.00%
54150	Postage/Stamps/Reg Mail	154	500	500	-	0.00%
54200	Office Supplies	570	1,236	1,235	(1)	-0.10%
54220	Fire Equipment/Maint of	46,499	46,829	55,000	8,171	17.45%
54230	Fire Alarm Equip/Maint	687	6,500	8,500	2,000	30.77%
54300	Maintenance Supplies	776	3,000	3,000	-	0.00%
54600	Reference Books/Material	391	1,000	1,000	-	0.00%
54750	E.M.S. Supplies	19,155	18,000	19,500	1,500	8.33%
55800	Misc. Supplies	1,293	2,000	2,000	-	0.00%
57000	Other Charges	534	2,000	2,000	-	0.00%
57300	Dues & Membership	1,460	2,000	2,000	-	0.00%
57400	Training/Conf./Courses	1,175	3,000	3,000	-	0.00%
58500	Purchases of Equipment	94,460	55,000	55,000	-	0.00%
58514	Ambulance License	1,600	-	0	-	-
<b>Subtotal - Expenses</b>		<b>216,795</b>	<b>202,665</b>	<b>213,135</b>	<b>10,470</b>	<b>5.17%</b>
<b>Offset - EMS Revolving Fund</b>			<b>(400,000)</b>	<b>(425,000)</b>	<b>(25,000)</b>	<b>6.25%</b>
<b>Total 01220 - Fire Department</b>		<b>2,347,942</b>	<b>2,241,959</b>	<b>2,285,433</b>	<b>43,474</b>	<b>1.94%</b>

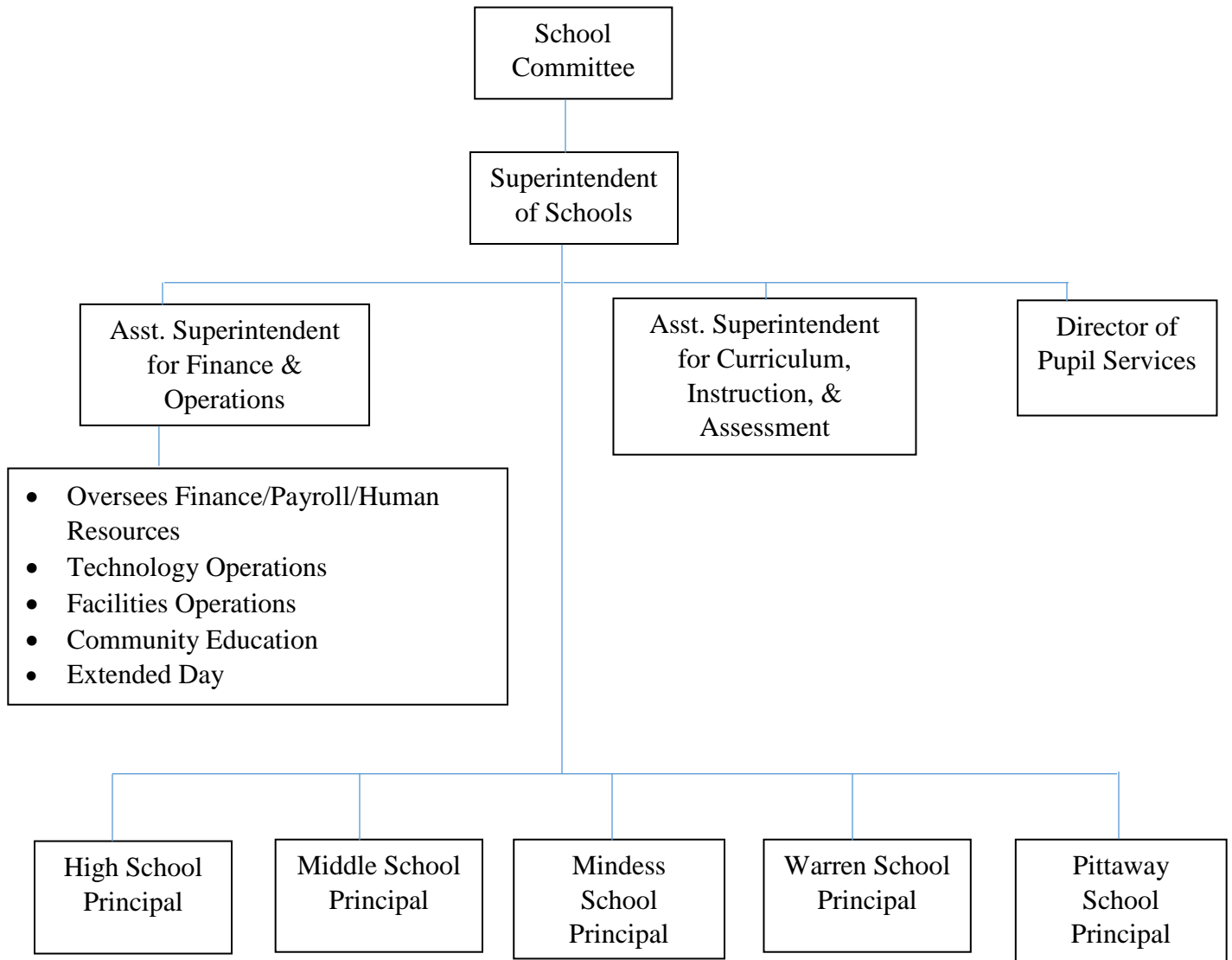
# Education

## Section 9



Ashland Public Schools

Organizational Chart



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

As of December 2017, the total number of students attending the Ashland Public Schools was 2,641 for the 2017-2018 school year. However, total enrollment is projected to reach 2,900 students by 2021 by the New England School Development Council.

## EDUCATION

## SECTION 9-2

For FY2019, the recommended budget for the Ashland Public Schools is \$30,483,261 an increase of \$1,226,747 or 4.19%.

For detailed information regarding the Town of Ashland Public School budget, please see the Superintendent's FY2019 budget. This can be found on the Ashland Public Schools website [www.ashland.k12.ma.us/budget-information](http://www.ashland.k12.ma.us/budget-information).

### **Keefe Regional Technical High School**

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

Keefe Tech. had a total of 731 students attending the school in the 2016-17 school year of which 63 students were from Ashland.

<b>Grades</b>	<b>Enrollment</b>
9	198
10	193
11	177
12	163
Total	731

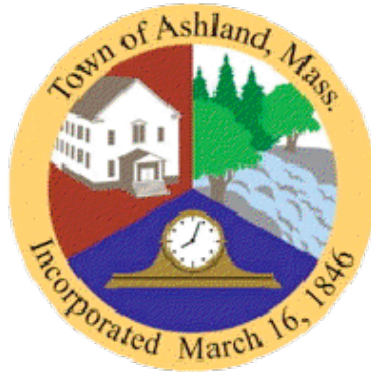
Ashland's student enrollment for FY19 increased from 63 to 66 which is a 4.76% increase over the FY18 enrollment.

As the Keefe Regional Technical High School assessment was unknown at the time the Ashland budget was being prepared, the assessment was level funded at \$1,331,996. However, the actual assessment is for FY19 is \$1,393,747, an increase of \$61,751 over FY18. This line item will be adjusted at the November 2018 Special Town Meeting.

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

# Debt

## Section 10



**Overview**

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

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

Additionally, in our most recent rating review, Standard and Poors (S&P) upgraded the Town’s bond rating from AA to AAA/Stable. S&P indicated a very strong debt and contingent liability position, with debt service carrying charges at 5.4% of expenditures and net direct debt that is 42.3% of total governmental fund revenue, as well as low overall net debt at less than 3% of market value and rapid amortization, with 72.5% of debt scheduled to be retired in 10 years.

The Town recently refunded (refinanced) outstanding 2008 CPA bonds and permanently financed school roof improvement projects in August 2016. The debt service on the school roof bonds has been excluded from the limitations of Proposition 2 ½.

**For FY2019, the total Debt Service budget for the General Fund is \$3,371,547 an increase of \$81,402.80.**

Non-excluded debt service increased \$163,890. This increase is attributable to two factors: (1) an approximate \$40,000 decrease in debt service per the amortization of previously approved capital projects and (2) and increase of \$200,000 in debt service for future borrowings.

Excluded debt service decreased \$82,487.20 per the amortization of the debt service schedule.

**Statutory Debt Limit**

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

Ashland’s 2018 EQV	\$2,509,720,800
5% of EQV Debt Limit	\$125,486,040

Ashland’s total issued and outstanding long-term debt principal inside the debt limit as of June 30, 2017 is \$25,149,555.05, which is significantly below the statutory debt limit.


**Bond Rating**

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

The credit rating agency, Standard and Poors, recently upgraded the Town's bond rating from AA to the AAA rating for a bond issue in August 2016.

**Bond Rating Symbols**

Standard & Poors

**AAA** 

AA

A

BBB

BB

B

CCC

CC

C

D

NR

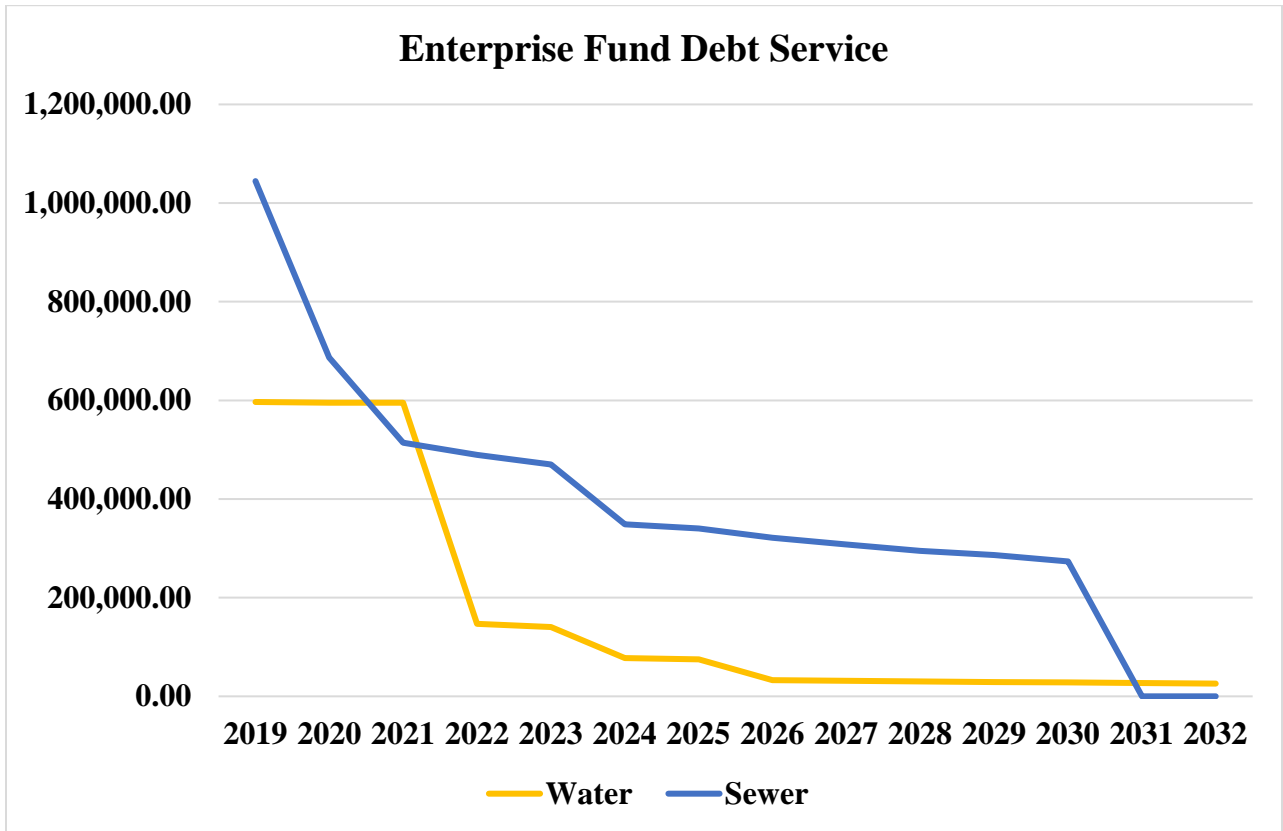
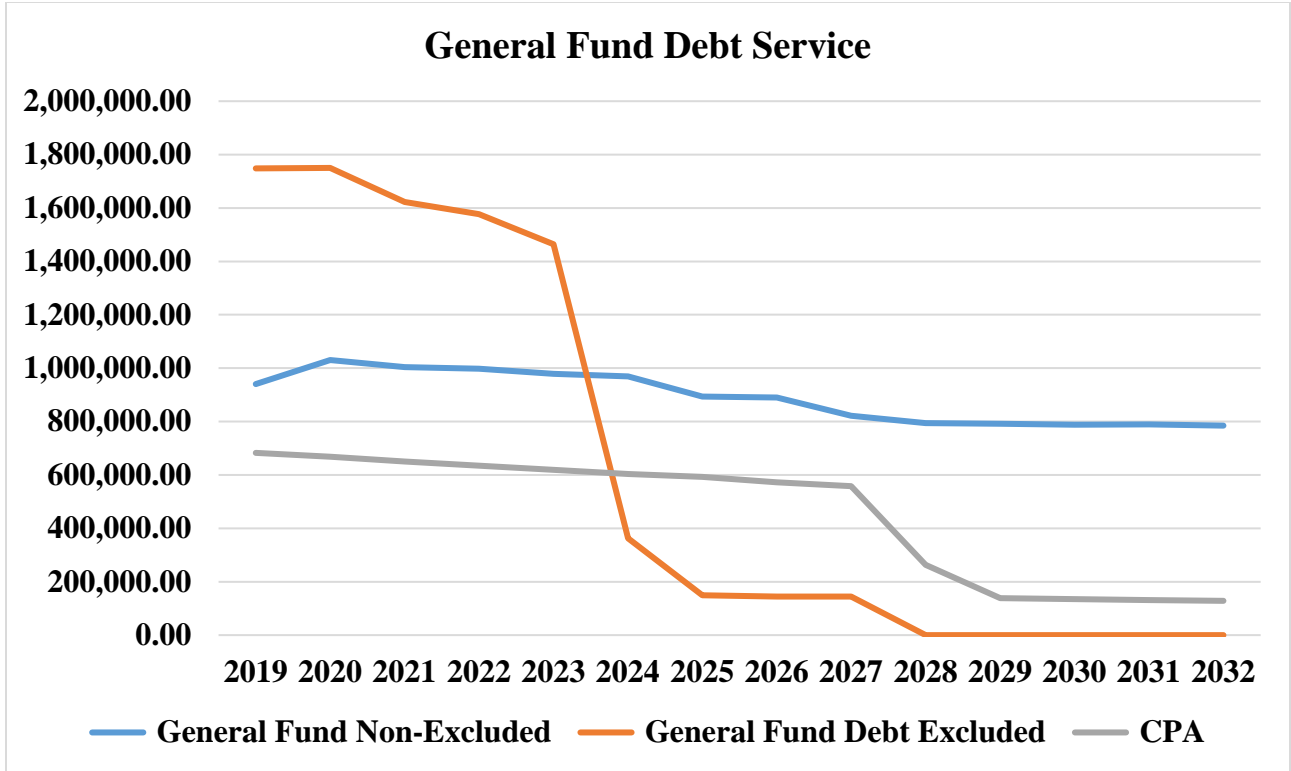
\*The ratings from AA to CCC may be modified by the addition of a plus (+) or (-) to show relative standing within the major categories

**Total Long-Term Debt Service – All Funds**

The total long term annual debt service from FY2019 through FY2032, including both principal and interest, is shown below. The chart indicates the amount of long term debt service for the General Fund (both Debt Excluded and Non-Excluded), as well as the long-term debt service for the Community Preservation Act (CPA) Fund and Water & Sewer Enterprise Funds. The debt service for CPA projects is paid out of the General Fund; however, the CPA Fund reimburses the General Fund for the debt payments each fiscal year.

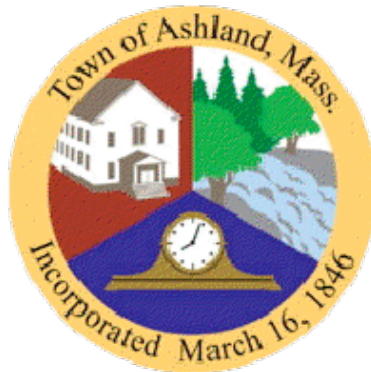
*It is important to note that this schedule does not include any potential future projects funded by debt.*

<b>Fiscal Year</b>	<b>General Fund Non-Excluded</b>	<b>General Fund Debt Excluded</b>	<b>CPA</b>	<b>Water</b>	<b>Sewer</b>
2019	940,917.68	1,747,954.40	682,675.00	596,745.57	1,044,493.76
2020	1,030,424.88	1,750,083.40	668,170.00	595,338.87	687,014.76
2021	1,003,469.27	1,622,272.00	649,725.00	595,013.89	513,885.00
2022	998,168.76	1,576,685.00	634,693.76	146,677.88	489,787.65
2023	978,468.14	1,463,785.00	619,312.50	140,490.42	469,837.71
2024	968,977.52	362,100.00	603,581.26	77,282.00	348,868.73
2025	893,973.76	149,100.00	592,375.00	74,903.54	340,168.74
2026	890,405.00	144,200.00	571,875.00	32,523.23	321,468.72
2027	822,036.26	144,200.00	557,850.00	31,403.76	308,068.74
2028	794,386.26	-	263,075.00	30,284.32	294,818.76
2029	791,586.26	-	138,750.00	29,164.85	286,718.71
2030	788,111.26	-	135,312.50	28,045.40	273,281.24
2031	789,230.00	-	131,875.00	26,925.94	-
2032	784,730.00	-	128,437.50	25,806.47	-



# Capital Plan

## Section 11





# CAPITAL IMPROVEMENT PLAN (FY2019 – FY2023)



## Town of Ashland



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## INTRODUCTION

The Town of Ashland's \$67.4million five-year capital improvement plan (CIP) for FY2019-FY2023 will make much needed investments in Ashland's infrastructure, including Town and school facilities parks and open space, roadways and sidewalks, information technology, vehicles and equipment, and water and sewer infrastructure. The majority of the capital plan will be funded from sources other than the Town's general fund, including \$ 10.8 million (16%) from the Water/Sewer Enterprise Funds, \$2.3 million (funded by Chapter 90 funds,<sup>1</sup> and \$ 33.3 million from other sources such as MSBA funding, other grants, and DCAMM Bond bill funding (49.4%),<sup>2</sup> leaving a total of \$15.2 million (22.5%) to be supported by the Town's General Fund, and \$6 million (8.9%) for consideration for local taxpayer supported debt exclusion.

Some of the more significant projects that are expected to have long-term impacts on the Town include a new Public Safety Building, Downtown improvements to include complete streets and landscaping, design of a new elementary school, replacement of all residential and commercial water meters, as well as significant work to town and school facilities. The new Public Safety Building will house the Fire and Police Departments in one facility, freeing up land Fire Department's current location for new uses while also eliminating the annual lease for the Police Headquarters. Downtown revitalization efforts will include a comprehensive redesign of Main Street implemented over four phases, including a new shared-use (e.g., pedestrian and bicycle) path along the Sudbury River, undergrounding of utilities, and streetscape improvements. Collectively, these projects will increase the area's attractiveness as a destination for shopping, dining, and conducting business.

By looking forward across multiple years in this capital improvement plan, Town officials will be able to advance projects in an orderly manner, capturing the declines in debt service and using those same dollars to fund new investments. At the same time, department directors will be able to plan for upgrades of their equipment and infrastructure so as to reduce emergency repairs and purchases, which inevitably drive up costs. Departments will also be able to plan for multi-year projects and share information with other departments and the public, such as the design and construction of a major roadway project or a new building, all the while being kept on task as to milestones as depicted in the CIP.

This rolling five-year plan takes into account the best information currently available. However, should more funding become available than currently anticipated, projects could be moved forward in time and/or additional projects could be added. Likewise, should finances be more constrained than currently anticipated, projects could be moved back in time or taken off the list. Further, other projects not yet conceived of can be added if they advance the Town's goals better than those included in the current version of the plan. This reassessment is intended to occur annually, continually projecting the most important projects the Town should consider with its available capital funds.

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<sup>1</sup> <http://www.massdot.state.ma.us/highway/DoingBusinessWithUs/LocalAidPrograms/Chapter90Program.aspx>

<sup>2</sup> <http://www.massschoolbuildings.org/building>

## **Criteria for Capital**

A capital budget is distinct from an operating budget in that the items included in a capital budget are typically large or infrequent expenses, such as construction of a new building or acquisition of a new dump truck, whereas an operating budget includes recurring expenses or are modest in magnitude, such as supplies or vehicle maintenance. A capital budget identifies the array of resources to be used to fund a series of capital projects. In many instances, municipalities establish minimum dollar thresholds for projects to be included in a CIP. In the case of Ashland, projects authorized in the FY2019-FY2023 plan range from \$10,000 to \$25 million, across all funding sources.

The Massachusetts Association of Town Finance Committees defines capital projects as “major, non-recurring expenditures, for one of the following purposes:

- acquisition of land for a public purpose;
- construction of a new facility or external expansion or major rehabilitation of an existing one. Examples of such town facilities include public buildings, water and sewer lines, roads and playing fields;
- purchase of vehicles or major equipment items;
- planning, feasibility, engineering or design study related to a capital project or to a capital improvement program consisting of individual projects.
- equipment for public improvements when they are first constructed such as furniture, office equipment, or playground equipment;
- [or] major equipment which is expensive and has a relatively long life such as a fire apparatus, garbage trucks, and construction equipment.”

## **CIP Overview**

In the FY2019-FY2023 Capital Improvement Plan, the Town of Ashland will expend approximately \$67.4 million in funds for 112 capital projects ranging in size from \$10,000 to upgrade lighting controls at the athletic fields, to \$25 million to construct a new Public Safety Building.

Funding for the CIP will be provided from an array of sources, including, but not limited to:

- \$13.9 million in general fund debt funded projects (including \$6 million supported by local taxpayers);
- \$7.3 million in Pay-As-You-Go projects funded by the general fund;
- \$10.8 million in projects funded by water and sewer revenues; and,
- School projects eligible for \$1 million in support from the Massachusetts School Building Authority (MSBA).
- \$33.3 million in grant and state funded projects (including \$25 million from the DCAMM Bond bill to support the Public Safety Building Complex).

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## **ABOUT THE TOWN OF ASHLAND**

Within the Town of Ashland’s 12.9 square miles of land area can be found many significant infrastructure systems that must be maintained each year, including town and school facilities, information technology (IT) systems, parks and open space, roadways and sidewalks, the sewer system, storm drainage system, and the water system. In addition, the many vehicles and pieces of equipment used by Town and School staff to perform their duties must also be maintained and replaced over time.

The maintenance of the Town’s infrastructure systems is critically important to the health and safety of Ashland’s approximately 16,593 residents (U.S. Census, 2010) and the vitality of the 386 businesses in town (County Business Patterns, 2014). Town officials face a significant challenge as they strive to keep these systems and equipment in good working condition while using the public resources available to them wisely and with the greatest impact.

Infrastructure components for which the Town is responsible include:

### ***Town Facilities***

The Town manages a series of buildings that serve a multitude of purposes from Town Hall and the Ashland Public Library to the Police Station and DPW facility. Each of these facilities must be maintained on a regular basis to ensure the safety and effectiveness of the working environment, while new initiatives such as land acquisitions or building replacements may also be necessary or advantageous.

<b>ASHLAND TOWN FACILITIES</b>	
<b>FACILITY</b>	<b>LOCATION</b>
Animal Control	Ponderosa Road
Community Center	162 West Union Street
Department of Public Works	20 Ponderosa Road
Fire Station - Administration	70 Cedar St
Fire Station - Main	151 Main Street
Library	66 Front Street
Police Station – Administration (leased facility)	137 Main Street
Police Station – Main	91 Main Street

<b>ASHLAND TOWN FACILITIES</b>	
<b>FACILITY</b>	<b>LOCATION</b>
Animal Control	Ponderosa Road
Community Center	162 West Union Street
Department of Public Works	20 Ponderosa Road
Town Hall	101 Main Street
Water Treatment Facility	229 Howe Street
Warren Woods	22 Eliot Street
White Hall House	433 Chestnut Street
Warren Barn	529 Chestnut Street
Water Pump Station	Russett Hill Booster
Sewer Pump Station	Chestnut Street
Sewer Pump Station	Brackett Road
Sewer Pump Station	Ledgemere
Sewer Pump Station	Lucy French Way
Sewer Pump Station	Baldwin Circle
Sewer Pump Station	Prospect Street

Altogether, the Town’s insurance provider has placed a replacement value on the buildings (including public schools) and the equipment within them at \$116.5 million (July 2016). <sup>3</sup>

***Information Technology***

The Town’s information technology infrastructure supports the Town, School, Public Works, Police, Fire and Library departments, using a wide-area network that connects all Town-owned buildings. Software applications used town wide include the MUNIS financial system and Google Apps for Business.

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<sup>3</sup> Note that this figure includes water treatment facilities and related structures such as wells, and structural features in Town parks and schools, such as the bath house at Horn Pond and High School football stadium.

## IT HARDWARE SUMMARY

Internet	Internet Connectivity is provided to the town by Verizon via their FiOS service. There are three (3) points of internet connectivity throughout the infrastructure: the High School for School system use at 500mbps synchronous; Town Hall for Town Administrative use at 300mbps synchronous; and, the Police Department for Public Safety use at 150 mbps Synchronous. These locations each provide internet access to their smaller related sites. Each of these main sites are secured using Dell SonicWALL Network Security Appliances. The High School has a high-availability NSA5600 firewall, and the Town Hall and Police Station each have 1 NSA2600.
VMware Infrastructure	In the High School Datacenter, there is a HP BladeCenter chassis populated with 4 server blades. The 4 hosts are running ESXi version 6.0 in a VMWare VCenter server management environment. This centralized server setup hosts 34 virtual servers for the town and schools combined.
Storage Infrastructure	The core of the Town’s storage resides in the High School Datacenter as well. There are 3 pairs of redundant Storage Area Network (SAN) devices providing storage to our 4 server blades via iSCSI. In addition to these faster storage devices, we also have 2 Synology DiskStation units serving as iSCSI storage for less repeatedly accessed Virtual Machines, one with five (5) hard-drives, and another with eight (8) hard-drives. All of our iSCSI storage is set up using RAID to protect against data loss due to hard-drive failure.
Server and File Backup	A virtual server running Symantec Backup Exec is currently serving the majority of our mission-critical servers in the datacenter, and Nakivo Backup and Replication software is currently serving our two standalone ESX hosts at the Town Hall and Police Station, as well as their redundant replica hosts. All Backup Exec backup jobs copy their files to an eight (8) hard-drive Synology DiskStation which is located off-site at the Ashland Middle School.
Network Switching	The Town Hall and High School Datacenter both have an HP 5412zl core switch, with the Police station utilizing an HP 2920 core switch with IP routing enabled and configured to handle traffic between sites over a 10GbE fiber-optic connection. Every school site has an HP 5406zl with the exception of the Middle school, which has an HP 5412zl. Each town site also has an HP 2920. Each parent site has 2 1GbE fiber connections to each child site utilizing LACP to aggregate the two links.

Telephony	All throughout the Town Hall and the Police Department, as well as at the front door of every school building, we have implemented a door access control system that is centrally managed in our datacenter, and allows us to permit or deny access to staff members based on use of a individually unique key card that is given access to only the doors the individual should be able to enter. The cards that this system utilizes are also used to print Security ID badges for staff to have on their person at all times
Access Control	Stanley PAC Door Access Control has been implemented throughout Town Hall, Police Department, as well as at the front door of every school building. This door access control system is centrally managed in the datacenter allowing the Town to permit or deny access based on the use of a unique key card. The system only gives access to the doors the individual should be able to enter. The cards that this system utilizes are also used to print Security ID badges for staff to have on their person at all times.

<b>IT SOFTWARE SUMMARY</b>	
Financial Management	Tyler Technologies' Municipal financial package, MUNIS, is the townwide financial management software. This software is used for management of all financial facets of the government; General Ledger, Accounts Receivable, Tax Calculation and Collection, Purchasing, Requisitions, Municipal Liens, Utility Billing, Human Resources, Payroll, and Fixed Assets.
Email and Productivity	The Town uses Google Apps as its email provider and productivity suite, in tandem with Backupify by Datto to keep archived records of public employee's files and correspondence.
Permitting	The Building Department uses PeopleGIS as its platform for all types of permit requests; Building, Electrical, and Plumbing. This software replaced an aging and inferior system for permits in 2015.
Geographic Information System	Both the Community Development Department and the Department of Public works use ESRI's ArcGIS for all of the town's GIS data and applications.

Assessing	The Assessing Department uses the Massachusetts State computer-assisted mass appraisal (CAMA) system. A CAMA is an automated system for maintaining property data, valuing property, notifying owners, and ensuring tax equity through uniform valuations. Such systems were made possible by computers and have grown rapidly in functionality and price performance with improvements in computer hardware and software. The Tax Assessor uses this software to determine Real estate values for use in calculating Real Estate Tax.
Cloud Storage	The Town Clerk utilizes SystemWorks IT's Municipal cloud server to house all of the town's electronic historical records, such as birth and death certificates, as well as marriage documents and certificates.

***Roadways and Sidewalks***

Ashland is served by three major arterial roadways: Interstate 90 (the Massachusetts Turnpike, aka I-90), which cuts through the northwest corner of town. The two state roads, Route 135 (crossing northeast to the southwest) and Route 126 (running north to south parallel Ashland's eastern border). Roads are typically classified into three categories:

- Local streets provide direct access to residential properties and serve the transportation needs within a particular neighborhood. Winter Street is an example of a local street.
- Collector streets primarily collect traffic off of local streets and lead such traffic to and from arterial roadways. Prospect Street is an example of a collector street.
- Arterial roadways are typically numbered and serve regional as well as local automobile and truck traffic. Route 135 is an example of an arterial roadway. These roadways are generally owned and maintained by the state, and function as part of the regional highway system.

Of the 82.2 centerline miles of roadway in Ashland, the Town has accepted and maintains 75.5 miles of local and collector streets. A total of 2.3 miles of roads are private and have not been accepted by the Town, and just over 3.8 miles of roadway are maintained by MassDOT.<sup>4</sup> In addition, while Route 135 is owned by the Commonwealth, it is maintained by the Town. Route 126 is currently owned and maintained by the State, after its reconstruction, the Town will take over ownership.

As of 2018, Ashland owns 9 traffic signals and 2 flashing beacons, while another 5 traffic signals are State-owned.

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<sup>4</sup> Massachusetts Road Inventory Year End Report 2016, MassDOT. (August 2017).

In FY2018, a total of \$877,274.95 was appropriated for road construction from Chapter 90 funds. The following projects have either been completed or are to be completed over the next paving season:

- Upper Chestnut: Mill and Resurface (complete)
- Ponderosa Road: Mill and Resurface (complete)
- Frankland Road: Mill and Resurface (Spring 2018)
- Eliot Street (Sheffield to Sherborn Town line): Mill and Resurface (2018)
- Cracksealing: Partially complete, continue over the summer months;
- Remove and replace various street signs / increase inventory / stop signs / pedestrian crossing, etc.

In addition to Chapter 90 funding, the General Fund appropriated \$100,000 for the Cordaville Road Bridge. This project included milling and resurfacing the bridge and the installation of guardrail. MassDOT has provided information on ways to improve the signs as one approaches the bridge in both directions.

It is also important to note that wood guardrail was installed along upper Chestnut Street and improvements were made at the Boat Landing, which will help deter people from parking along the road.

### Sidewalks

The design of a Sidewalk along Howe Street has also been completed. It is our intention to construct the sidewalk during the summer of 2018.

### Future road work projects that are under consideration for resurfacing in FY 2019:

- Spyglass Hill
- Pine Hill Road
- Hilldale
- Riverview
- Green
- Lakeview
- Nash Ave.
- Winter Street

### Other Roads Paved via Water and Sewer Enterprise Funds and Massworks Grant Funds:

- Brooke Street
- Clyde Road
- Leland Ave.
- MBTA Access Road

### Other Roadway Work

DPW crews will continue throughout the year with tree trimming, roadway patching, and rebuilding catch basins where needed.

In addition, the State Transportation Improvement Plan (TIP) has allocated resources to the reconstruction of Pond Street (Route 126) in FY2020, at an estimated construction cost of \$14.6 million.

### ***School Facilities***

The Ashland Public School District (APS) operates five school facilities including three elementary schools (PK-5), a middle schools and a high school, serving 2,756 during the 2017-18 school year.<sup>5</sup> School administration is located at 87 West Union Street. Each school facility has associated play equipment and/or fields, including the Town’s Multi-Purpose Turf Field and Track which is located at the high school.

<b>ASHLAND PUBLIC SCHOOL FACILITIES</b>	
<b>School Facility</b>	<b>Location</b>
High School	65 East Union Street
Ashland Middle School	87 West Union Street
Mindess Elementary School	90 Concord St.
Pittaway Preschool School	5 Central Street
Warren Elementary School	73 Fruit Street

Ashland Public Schools (APS) has a number of capital projects underway or planned for the future. Using Community Preservation funds, APS has made several outdoor improvements in recent years, including a basketball court at the Middle School. This year the funds will be used to improve baseball fields at Mindess School and at Stone Park. In 2016, the Town received a Green Communities Grant of \$224,100 to fund installation of new energy efficient boilers at Mindess School. A related project will provide a new hot water generation system at Mindess School. Both projects will be completed in spring 2017. Solar installations at the Middle School and High School were constructed over the winter. APS is installing an electric vehicle charging station at the Middle School this spring and is exploring options to develop on a School Facilities Masterplan. In 2017 there was turnover in the

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<sup>5</sup> DESE District Profiles: <http://profiles.doe.mass.edu/>

Public Facilities Department, the new Facilities Director has taken the first year to assess the school buildings.

### ***Sewer Infrastructure***

Ashland has a separate sanitary sewer and storm water system. The Town has approximately 66 miles of common sewer main excluding building service connections. Sewage is collected through an underground piping network, moved through the Town's eight pump stations, and is transferred and disposed of through the MWRA sewage treatment and disposal service. Currently, over 76% of the town has a municipal system connection, which covers 12,743 residents (4,724 total connections).<sup>6</sup> The remaining 24% of the town has a private septic systems or cesspool, which covers over 4,000 residents

Ashland has an inflow and infiltration (referred to as "I/I") program in place. The I/I program identifies the amount and location(s) of stormwater, groundwater, and other non-sewage sources entering the sewer system. These additional sources of flow in the sewers can dramatically increase the costs to transport and treat the sewage prior to discharge, so communities across the U.S. are working to reduce the amount entering sanitary sewer systems. The most recent investigation and identification of I/I in Ashland was completed in 2014. The Town was able to reduce I/I by 23% over the previous three years, falling 0.43 MGD in 2013 to 0.33 MGD in 2015. As the spring of 2017 approaches, the I/I program will move into the investigation phase in order to locate leaks for the next round of repairs.

### ***Water Infrastructure***

Ashland's water supply system provides all of the potable water needed by the Town's residents and businesses, for a total of 6,755 service connections. The system is entirely ground water (aquifer), with five wells drawing water sourced by the Ashland and Hopkinton Reservoirs. The system contains 83 miles of water mains fed by two water storage tanks with a combined storage capacity of 6.9 MG and a pumping capacity of the system is 4,000 gallons per minute. The Town has also initiated the Southborough Water Interconnection project, which will provide the town an emergency interconnection between Ashland and the Massachusetts Water Resources Authority (MWRA) system adding up to one million gallons per day (MGD) of extra capacity.

Ashland's water is treated at the Howe Street Regional Treatment Plant located along the Hopkinton Reservoir. The facility annually treats and distributes over 737 million gallons of drinking water for nearly 16,000 customers in the towns of Ashland and Hopkinton.<sup>7</sup>

### ***Stormwater Collection***

Stormwater management is a major concern for all municipalities, especially a town like Ashland with a large number of water bodies, many of which are used for recreational purposes. Generally, rainfall flows over driveways, lawns, streets, and sidewalks and as it goes, picks up pollutants such as debris

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<sup>6</sup> MWRA Annual I/I Questionnaire (2016).

<sup>7</sup> DEP (2015).

and chemicals. Should this flow enter directly into a lake, stream, river, or wetland untreated, it can be extremely detrimental to recreational uses such as swimming and fishing as the additional nutrient load supports the growth of algae, some of which can be toxic to humans and other aquatic life.

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

In 2003, the Town finalized its National Pollutant Discharge Elimination System (NPDES)<sup>8</sup> General Permit for stormwater discharges from its small Municipal Separate Storm Sewer System (MS4) under the department’s Phase II program. The NPDES MS4 ensures that all urbanized areas create a regulatory mechanism to control non-point source discharges into the nation’s waterways, requiring annual reporting of compliance measures and periodic permit renewal.

In 2007, Ashland created the Stormwater Committee and passed its Stormwater Management Bylaw at Annual Town Meeting as part of its commitment to protect the environment through the control of stormwater discharges. The Town uses a number of measures to minimize impacts, such as: run-off control; illicit discharge detection and elimination; house-to-house inspections and private inflow source removal; post-construction stormwater management in new development and redevelopment; and public education and outreach.<sup>9</sup>

Over the last year the Stormwater Advisory Committee has worked tirelessly to gain a comprehensive understanding of the MS4 permit requirements, review the Town’s capacity and level of compliance, and research cost implication of the permit. The Committee has worked to identify best practices in dealing with the financial impacts. It is anticipated that the Committee will present a possible funding solution to Town Meeting during the 2018 Fall Special Town Meeting. Throughout the spring and summer months the Committee plans to host several informational sessions.

### ***Vehicles and Equipment***

Many town departments, such as the DPW, Fire Department, Police Department, School District and Parks and Recreation Department, and others use small and large vehicles and equipment on a daily basis. Town-wide, the fleet includes 111 vehicles, trailers, and motorized pieces of equipment (e.g., mowers, trailers chippers, etc.) with about half of them (40 pieces) operated over the road (e.g., dump trucks, box trucks, pickups, backhoes, etc.), trailers and compressors.

As can be seen below, the average age across all Town vehicles is 10.33 years, a figure that is above manufacturers recommended lifetime for many vehicles. Of particular note are bucket truck (20 years),

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<sup>8</sup> Part of the Environmental Protection Agency’s (EPA) Clean Water Act.

<sup>9</sup> Ashland NPDES PII Small MS4 General Permit Annual Report

chipper (25 years) and the two backhoes that have a combined average age of 16.5 years. DPW staff also use countless small handheld pieces of equipment (e.g., asphalt compactors, shovels, and other grounds maintenance tools as well as hand tools) which typically have much shorter lifespans.

**Ashland Vehicle Inventory (2018)**

Vehicle Type	DPW	Police	Fire	Animal Control	COA	School	Town Hall	Total by Type	Average Age
Utility Truck	6							6	6.3
Vactor Truck	1							1	13
Backhoe	2							2	17.5
Utility Van	1							1	12
Bucket Truck	1							1	21
Chipper	1							1	19
Dump Truck, 10 Whl	1							1	10
Dump Truck, 6 Whl	5					1		6	12
Leaf Vacuum	1							1	8
Loader	3							3	9
Pickup Truck	6	1	1			2		10	4.9
Roller	2							2	8
Sander Truck, Hvy	8							8	11.75
Sweeper	1							1	14
Trackless/Holder	3							3	9
Tractor	1							1	33
Trailer	9	3	2			2		16	11.75
Police Cruiser		11						11	2.9
Fire Expeditions			3					3	6
Motorcycle		1						1	4
Sedan		5				4		9	3
Gator		1						1	1
Van			1	1	1	1		4	13
Ambulance			2					2	4.5
Bus					1			1	4
Boat			2					2	16
Brush Truck			2					2	17
Pumper Truck			3					3	9
Ladder Truck			1					1	16
Electric Vehicles	1	2					3	6	2.5
Mini Excavator	1							1	1
	54	24	17	1	2	10	3	111	10.33

## *Parks and Open Space*

Across Ashland's nearly 13 square miles, Town residents and visitors have access to recreational areas including parks, playgrounds, ponds and woods, fields, passive recreation areas, as well as a number of hiking trails throughout the Town Forest, Warren Woods and the two state parks. In fact, nearly 25% percent of Ashland's land area is permanently-protected conservation land.<sup>10</sup>

Recently-completed initiatives to preserve and enhance open space in Ashland include the purchase of 34.29 acres of land on Oregon Rd, which has been incorporated into the Town Forest, the taking of 2.9 acres of the land at 409 Eliot Street, the Former site of Cadillac Paint, which once remediation is complete, will be used for passive recreation, the purchase of 0.69 acres of land at 22 Eliot Street. In 2012, the Town purchased 120-acre Warren Woods with the help of \$500,000 state grant (Local Acquisitions for Natural Diversity, aka LAND).<sup>11</sup> The site includes five fields and five walking or nature trails, and is used for open space conservation and passive recreation only. Warren Woods also contains a Conservation Restriction over it held by the Massachusetts Audubon Society. The Conservation Commission is the entity that owns and maintains 22 Eliot Street and Warren Woods and is also responsible for roughly 10 Conservation Restrictions.

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<sup>10</sup> Ashland Open Space and Recreation Plan. (February 2010)

<sup>11</sup> Baseline Documentation Report and Land Management Plan, LAND Grant Program. (July 2, 2012)

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## POSSIBLE FUNDING SOURCES

There are a number of ways to finance municipal capital improvement projects. Some of the most common methods are:

### Local Resources

- **Municipal Indebtedness:** The most commonly used method of financing large capital projects is general obligation bonds (aka, “GO Bonds”). They are issued for a period of time ranging from 5 to 30 years, during which time principal and interest payments are made. Making payments over time has the advantage of allowing the capital expenditures to be amortized over the life of the project. Funding sources used to pay back the debt can include:
  - **Bonds funded within the tax limits of Proposition 2 ½:** Debt service for these bonds must be paid within the tax levy limitations of proposition 2 ½. Funds used for this debt must be carefully planned in order to not impact the annual operating budget.
  - **Bonds funded outside the tax limits of Proposition 2 ½ :** Debt service for these bonds is paid by increasing local property taxes in an amount needed to pay the annual debt service. Known as a Debt Exclusion or Exempt Debt, this type of funding requires approval by 2/3 vote of the local appropriating authority (e.g., City council or Town meeting) and approval of majority of voters participating in a ballot vote. Prior to the vote, the impact on the tax rate must be determined so voters can understand the financial implications.<sup>12</sup>
  - **Bonds funded with Enterprise Funds:** Debt service for these bonds is typically paid by user fees, such as water and sewer revenue. Depending upon the type of project, interest costs may be subsidized by the Commonwealth and at times partial grant funds may be available (see below). Enterprise funds do not affect the general operating budget unless general funds are needed to subsidize revenues from the enterprise. Prior to the issuance of debt, the projects must be analyzed for their impact on rates.
- **Capital Outlay / Pay As You Go:** Pay as You Go capital projects are funded with current revenues and the entire cost is paid off within one year so no borrowing takes place. Projects funded with current revenues are customarily lower in cost than those funded by general obligation bonds because there are no interest costs. However, funds to be used for this purpose must be carefully planned in order to not impact the annual operating budget. For this reason, Pay as You Go capital projects are typically lower in value than projects funded by borrowing.
- **Capital Outlay / Expenditure Exclusion:** Expenditure Exclusion projects are similar to Pay as You Go, above, except taxes are raised outside the limits of Proposition 2 ½ and are added to the tax levy only during the year in which the project is being funded. As with a Debt Exclusion, Expenditure Exclusion funding requires approval by 2/3 vote of the local appropriating authority

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<sup>12</sup> A debt exclusion is different from a property tax override in that a debt exclusion is only in place until the incurred debt has been paid off. An override becomes a permanent part of the levy limit base.

(City Council or Town Meeting) and approval of majority of voters participating in a ballot vote. Prior to the vote, the impact on the tax rate must be determined so voters can understand the financial implications. Capital outlay expenditures may be authorized for any municipal purpose for which the city or town would be authorized to borrow money.

- **Capital Stabilization Fund:** Local officials can set aside money in a stabilization fund—outside of the general fund—to pay for all or a portion of future capital projects. A 2/3 vote of Town council is required to appropriate money into and out of this fund.
- **Sale of Surplus Real Property:** Pursuant to Massachusetts General Laws, when real estate is sold, the proceeds must first be used to pay any debt incurred in the purchase of the property. If no debt is outstanding, the funds “may be used for any purpose or purposes for which the city, town or district is authorized to incur debt for a period of five years or more...except that the proceeds of a sale in excess of five hundred dollars of any park land by a city, town, or district shall be used only by said city, town, or district for acquisition of land for park purposes or for capital improvements to park land” (MGL Chapter 44, Sec. 63).
- **Enterprise Retained Earnings / Stabilization Fund:** Enterprise operations, such as water and sewer, are able to maintain an operating surplus that can be utilized for future enterprise fund costs. These funds can be used to stabilize the user rates, apply to annual budget needs, and/or invest in capital replacement and expansion.
- **Free Cash:** Free Cash is the difference between annual revenues and expenditures and is certified by the Commonwealth each year. After certification, free cash is available for appropriation for any municipal purpose, including capital projects.
- **Special Purpose Funds:** Communities also have established numerous “Special Purpose Accounts” for which the use is restricted for a specific purpose, some of which may be investment in department facilities and equipment. There are numerous state statutes that govern the establishment and use of these separate accounts. Examples include the sale of cemetery lots and off-street parking fees accounts.

### **Federal, State, and Private Grants and Loans**

Special revenue sources include grants or loans from federal, state, or private sources. Examples include:

- **Federal Community Development Block Grant (CDBG):** The U.S. Department of Housing & Urban Development (HUD) “provides communities with resources to address a wide range of unique community development needs.”<sup>13</sup> Funds are granted directly to “entitlement” communities which are cities with a population of at least 50,000 or counties with a population of at least

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<sup>13</sup> U.S. Department of Housing and Urban Development (HUD), “Community Development Block Grant (CDBG) Program”, retrieved December 3, 2015 from [http://portal.hud.gov/hudportal/HUD?src=/program\\_offices/comm\\_planning/communitydevelopment/programs](http://portal.hud.gov/hudportal/HUD?src=/program_offices/comm_planning/communitydevelopment/programs).

200,000. To secure entitle funds, each City must prepare a Consolidated Plan every five years outlining the City's goals for use of the funds, and an annual plan must be prepared each year. Funding for smaller communities flow through State administered CDBG programs. As it relates to capital projects, HUD funds can be used for: acquisition of real property; relocation and demolition of housing; rehabilitation of residential and non-residential structures; construction of public facilities and improvements, such as water and sewer facilities, streets, neighborhood centers, and the conversion of school buildings for eligible purposes; activities relating to energy conservation and renewable energy resources.

- **Massachusetts Chapter 90 Roadway Funds:** Each year, the Massachusetts Department of Transportation (MassDOT) allocates funds to cities and towns for roadway construction, maintenance, or improvement. Funds may also be used for other work incidental to roadway work, such as the construction of a garage to house related vehicles, or the purchase of related vehicles, equipment, and tools. Chapter 90 is a 100% reimbursable program. Funding is accomplished through the issuance of transportation bonds and apportioned to municipalities based on three factors: 1) accepted road miles, 2) population, and 3) total employment within the municipal borders. Road miles is the most heavily weighted factor at 58.33%; the others are each weighted at 20.83%. A total of \$200 million is available in FY2016.
- **Massachusetts Department of Environmental Protection's State Revolving Loan Funds (SRF):** The Clean Water State Revolving Loan Fund (CWSRF) provides financing for sewer and drainage projects intended to reduce sewer overflows and the Drinking Water State Revolving Loan Fund (DWSRF) provides financing to improve the quality of the drinking water system. The CWSRF and DWSRF programs typically offer a mix of low interest (2%) loans and grant funds. Repayment does not begin until two years after the monies have been borrowed.
- **Massachusetts School Building Authority (MSBA)** – The MSBA provides funding for school feasibility, design, and construction. Projects must be accepted into the process in response to the submission of a Statement of Interest which identifies a facility problem to be solved. Subsequently, the community must appropriate funding for schematic design and later for construction before the MSBA will commit to its share of the project. If accepted, the MSBA determines the amount of reimbursement it will offer based upon community need, with a minimum base rate of 31%. The percent of reimbursement can then be increased based upon three factors: community income factor, community property wealth factor, and community poverty factor.

Many state departments also offer annual grant opportunities that are available to municipalities typically through a competitive application process. State grant programs including, but not limited to: Green Community grants (project to improve sustainability), Parkland Acquisitions and Renovations for Communities grants (PARC), and the MassWorks Infrastructure Program.

For additional definitions, please refer to Glossary in appendices.

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## **CAPITAL PLANNING PROCESS (FY2019-FY2023)**

For the FY2018 Capital Improvement Plan (CIP) the Town of Ashland hired the Edward J. Collins, Jr. Center for Public Management at the University of Massachusetts Boston to facilitate preparation of the Town's five-year CIP. The Collins Center met with each Town department head to explain the process to be followed and discuss types of projects that would be eligible for funding in the capital plan. Departments submitted Capital Improvement Project Request Form asking them to describe their proposed project(s), the justification for why each project was needed, the priority level placed on the project by the department, and the fiscal year or years in which the funds were needed. In addition, departments were asked to indicate if outside funds might be available to support the project and to anticipate the impact of the project on the Town's operating budget. In particular, departments were asked if any savings could be realized, for example, if the purchase of new equipment could reduce the cost of annual repairs. Department directors were encouraged to contemplate needs over multiple years and to be ambitious with their proposals. Particular attention was paid to equipment needs with a goal of developing a regular replacement schedule that would reduce, if not eliminate, emergency replacement and costly repairs.

This year (FY2019) the Town of Ashland integrated the Collins Center model into the planning process. Department heads submitted requests to the Town Manager. These requests were reviewed, scored and prioritized over a several month long process by an interdepartmental working group consisting of the Assistant Town Manager, Finance Director/Town Accountant, Department of Public Works Director, Director of Public Facilities, Assistant Superintendent of Finance and Operations.

### **Project Requests**

Overall, over 160 project requests were submitted; this five year plan funds 112 projects, which Project range in size from \$10,000 for sidewalk repairs at the Pittaway School to \$25 million to construct a new Public Safety Building.

Requests exceeding \$1 million included:

- Design and construction of Public Safety Building (\$30 million);
- Downtown culvert system upgrades (\$7.1 million);
- Downtown revitalization and streetscape enhancements (\$4.9 million);
- Preparation of feasibility and design of elementary school (\$1 million);
- Lighting system and crosswalks for the RT 126 reconstruction project (\$1.5 million)
- Road reconstruction (\$2.6 million);
- Repainting of Cedar Water Tank (\$1.5 million);
- Cherry Street Quiet Zone (\$1.2 million); and,
- Design and construction of Human Services Building (\$1 million).

## **Capital Planning Evaluation Criteria**

After reviewing each project request to determine if it was complete and CIP-eligible, the project team then evaluated the proposed projects based upon a series of criteria. The categories included:

- Preserve or enhance Town assets – Does the proposed project maintain or improve an existing facility? What is the anticipated useful life of the investment? Does the proposed project replace a piece of equipment needed to provide public services? Is the vehicle beyond its reasonable life? Is the acquisition part of a scheduled replacement plan that will keep vehicles operational and preclude major repair costs?
- Increase efficiency and effectiveness of government – Does the project reduce operating costs (e.g., eliminate costly repairs) or increase the effectiveness of government? Does the project reduce potential legal liability (e.g. repair of a broken sidewalk) or threats to operations (e.g., replacement of a needed street sweeper before it breaks down completely)? Does it improve customer service or provide a new, needed service?
- Be a good steward of public resources – Does the project increase revenues? Are outside grant funds available to cover a portion or all of the cost?
- Specific impacts on operating budget – What types of ongoing savings might be realized from the project? Does the project increase operating costs?

In addition, each project was evaluated to see how it would influence a series of key policy areas. These included:

- Aesthetics / Historic Preservation
- Cultural and Recreational Opportunities
- Economic Growth
- Education
- Environmental Sustainability
- Public Health
- Public Safety

While these criteria were used to differentiate between the merits of the projects, it should be noted that they were not used rigidly in developing the FY2019-FY2023 CIP. At times, projects that received modest scores, predominantly because they did not contribute to the policy areas, but were critically needed – such as - were elevated for consideration in the plan based upon need and resource availability.

## **Impact on Operating Budget**

As part of the review process each project was evaluated on how it impacted the Town's operating budget. This included reviewing whether the investment would impact revenues and/or expenses. Twelve (12%) percent of the projects increase revenues and over 86% of the projects have no impact revenues. A large percentage (47%) of the project will not, excluding the initial investment, increase operating costs. The cost savings metrics is evaluated over what would be saved over the life of the capital plan, therefore, the vast majority of the cost savings will be realized from decreases in annual repair costs. It was projected that approximately 41% of the projects will save the town up to \$5,000, 4% will save between \$10,000 - \$24,999 and 3% will save over \$25,000 over the 5-year Capital Plan.

## **Resources Used**

The local funding sources will predominantly be used by the Town of Ashland to fund the *FY2019-FY2023 Capital Improvement Plan*. Each of these will be discussed in detail below:

- General fund debt and pay-as-you-go
- General fund debt exclusion
- Water/Sewer enterprise fund debt and pay-as-you go

### ***General Fund Debt and Pay-as-You-Go***

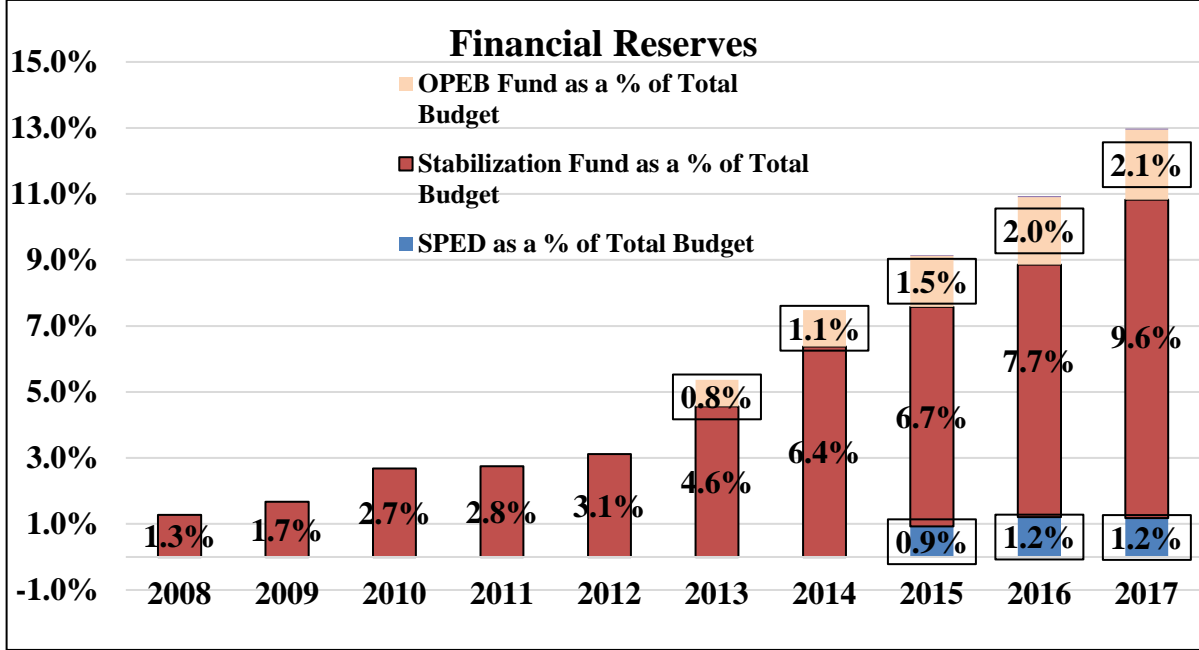
Ashland is well-positioned to significantly increase its annual investment in capital improvements. This is possible as a result of healthy growth in revenues in recent years, coupled with the Town's careful management of the resources available to it. By using new revenues cautiously over an extended period of time, the Town has been able to increase its stabilization fund reserves and is now prepared to invest in tangible capital improvements that will be of benefit to community members across town.

Year	New Growth Total
2007	752,001
2008	651,293
2009	451,138
2010	252,525
2011	266,297
2012	259,378
2013	284,483
2014	356,891
2015	533,905
2016	758,989
2017	777,133
2018	1,122,293
2019	850,000

Although the impacts of the Great Recession were felt in Ashland, as seen by the rates of new growth (e.g., “additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year”<sup>14</sup>) from FY2008 to FY2013, rapid increases have occurred since then. Altogether, new growth has averaged approximately \$538,861 over the past 12 years (not including FY19) even while including the negative impacts of the recession. Importantly, not only had new growth in 2016 reached the level experienced in 2007 prior to the great recession, but the more recent growth has been attributed to the residential property investment and development by developers such as the Rail Trail District apartment complex. In FY2019, we are expecting new growth to be slightly over \$1,000,000; however, to be conservative with budgeting, we have budgeted for \$850,000.

As revenues have grown, instead of increasing spending in the operating budget equivalent to revenue growth, Ashland has added significantly to its reserve funds (e.g., Free Cash and Stabilization). In fact, the combined total of these reserve funds increased from

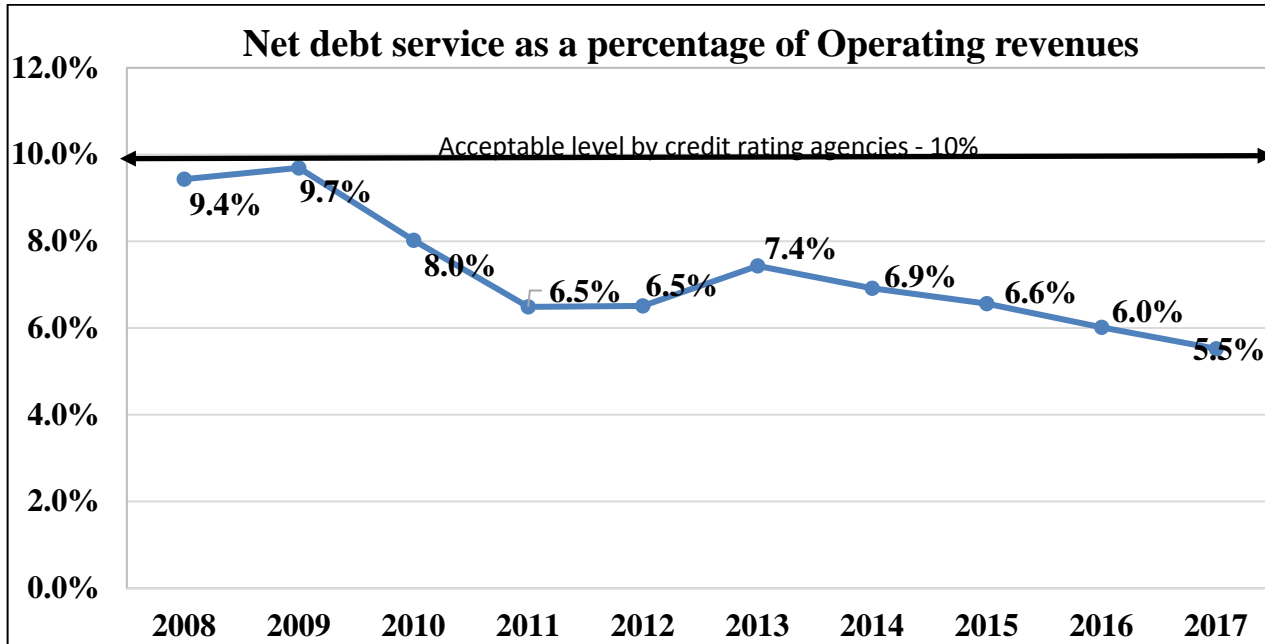
\$602,587 in FY2018 to over \$7 million in FY17. This was led by the increase in the stabilization fund, with a new Joint Financial Reserve Policy adopted in 2013 to bring the fund up to 10% of budgeted revenues with a minimum of 5%.<sup>15</sup> Since FY2013, the Town has added over \$3 million to the general stabilization fund and free cash has remained over \$1 million. The Town also created a SPED stabilization fund in FY2015, which has a little less than \$650,000 to date.



<sup>14</sup> Massachusetts Department of Revenue, Division of Local Services, Municipal Finance Glossary. (May 2008)

<sup>15</sup> “Joint Financial Reserve Policy,” Town of Ashland Joint Operational Policies and Procedures. (December 2013)

“Capital investment” includes pay-as-you go capital projects which are paid for in the year incurred and debt service for bonded projects. The Town currently reserves \$750,000 in the operating budget of the general fund for town and school projects. Projects exceeding this amount will be funded either by debt service, pending available appropriation and Town meeting vote or free cash. The Town’s policy on free cash calls for a percentage of free cash to be appropriated at special town meeting to capital. This percentage is dependent upon the reserve levels of the general stabilization fund. As the Town has reached its’ cap in the general stabilization fund of 10% of budgeted revenues, a greater portion of free cash will now go towards capital investment. As shown in the graph below, the town is well within its’ capacity to borrow for projects within the tax levy.



**General Fund Exempt Debt Service**

The FY2019 CIP includes two projects that are so substantial that they cannot be contained within annual general fund resources and are recommended for voter-approved debt exclusions. These include:

- Construction of new public safety building (estimated \$25 million);
- Feasibility study for a new elementary school (estimated \$1 million, but eligible for reimbursement from the MSBA).

The actual cost of construction of the elementary school and the MSBA reimbursement rate would be determined during the feasibility and design phase, and construction is presently anticipated to take place after FY2023.

If approved by the voters in the schedule included in this CIP, an additional approximate \$6 million in excluded debt would be incurred during FY2019 (a BAN would likely be in the first year, so costs may be lower than presently estimated).

### ***FY19 General Fund Projects***

The tables below outline the projects that have been programmed as part of the of the FY19 General Fund. The Pay as You Go list anticipates, based on the forecasts, the amount of free cash that will be available for capital projects for the Special Fall Town Meeting. Additionally, only the \$1 million for the Mindess School Feasibility Study will be voted on during the annual Town Meeting and Town Election in May. It is anticipated that the Town will be asked to vote on the Design and Engineering for a new Public Safety Complex.

<b>Pay As You Go Projects FY19</b>		
<b>Project #</b>	<b>Project Title</b>	
DPW1	Road Reconstruction	150,000
DPW8	Crosswalk at Union & Fountain Street*	30,000
DPW11	Enclosed trailer	10,000
DPW12	Purchase small Dump w/ Plow (3)*	75,000
FIRE1	Ambulance Lease	55,000
FIRE2	Replacement of 20 year old Pumper Truck	86,000
FIRE4	Pickup Truck and Plow*	65,000
FIRE5	Command Vehicle replacement*	50,000
PD2	Police Cruiser replacement	100,000
PD2	Laptop Computers for Police Cruisers	6,600
PD2	Police Radios for Cruisers	9,000
PD7	Improvements to the Animal Control Facility	22,000
SCH1	Electrical upgrade study and subsequent construction for the Middle Schools*	100,000
SCH18A	Install modulars at the Warren School	142,665
SCH5	Replacement of gymnasium bleachers at the Middle School	85,000
SCH24	Door replacement*	20,000
SCH27	Window repair*	10,000
SCH28	Locker Repair	25,000
SCH37	Carpet replacement	17,500
SCH39	Install fire doors	10,000
SCH45	Tool upgrade for facility staff	5,000
IT1	Computer Replacement in Town Departments*	30,000
IT2	Add Storage Area Network (SAN)*	37,500
PD8	Bi-directional amplifier to enhance communications in schools*	134,000
FAC1	Town Hall Repairs	18,000
FAC2	Replace Facilities vehicles*	40,000
	<b>TOTAL</b>	<b>1,333,265</b>

\*NOTE: These projects are contingent upon the availability of free cash. It based on a conservative estimate, the status of our stabilization funds, and aligned with our fiscal policies. These projects will not be presented to own Meeting until the Special Fall Town Meeting.

<b>General Fund Debt FY19</b>		
<b>Project #</b>	<b>Project Title</b>	
SCH16	Bathroom renovations at the Mindess School	115,000
TM2B	Downtown Phase II: Conceptual Design & Utility Design	800,000
DPW23	Howe St sidewalk	150,000
FAC3	Boiler replacement at the Warren School and Town Hall	400,000
	<b>TOTAL</b>	<b>1,465,000</b>

<b>Excluded Debt FY19</b>		
<b>Project #</b>	<b>Project Title</b>	
SCH15	Feasibility and design of elementary school	1,000,000
TM1	Design and build joint Fire/Police Public Safety Building	5,000,000
	<b>TOTAL</b>	<b>6,000,000</b>

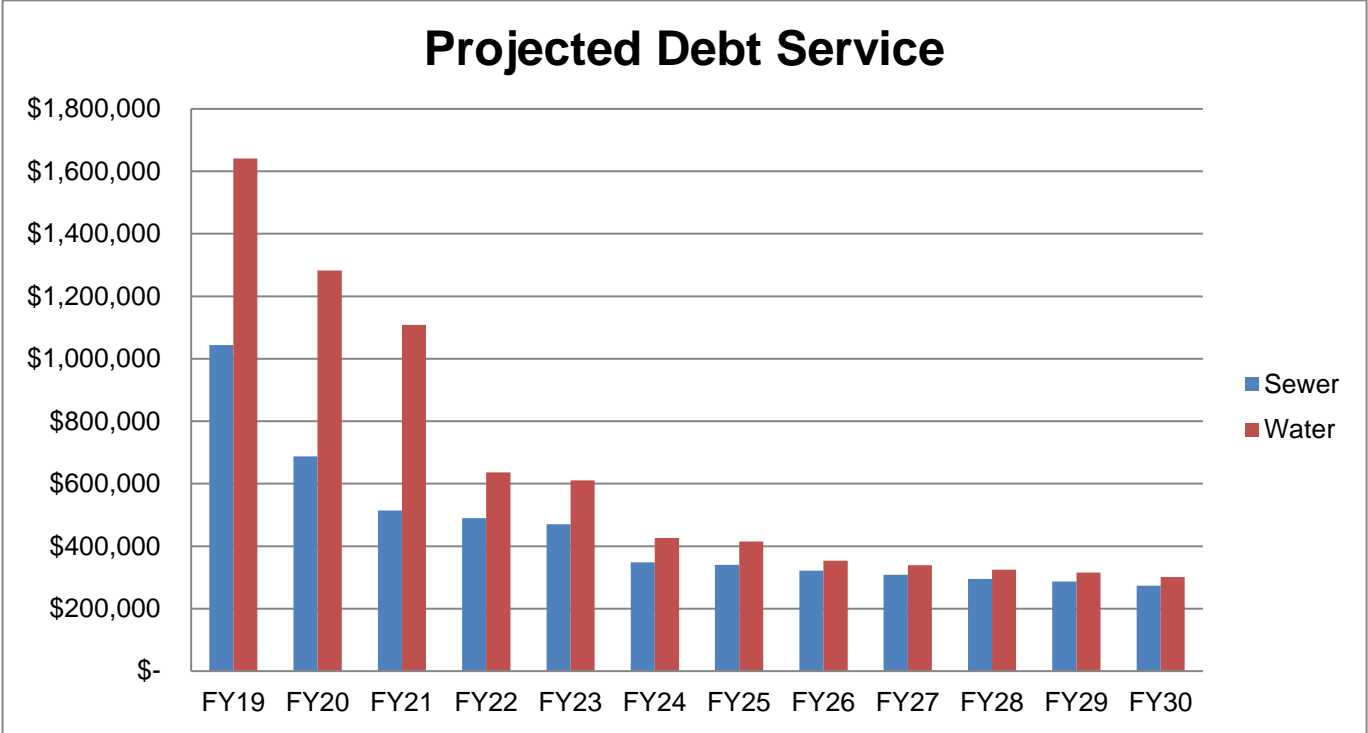
***Water and Sewer Enterprise Fund***

The Town of Ashland charges users fees that are designed to cover annual operating and capital costs needed to provide water and sanitary sewer services. These costs include debt service and pay as you capital. In FY2019, the Town is responsible for making \$596,745 in debt service payments for a series of improvements to its water distribution system, including water lines and the treatment plant, and approximately \$1.045 million in debt service for improvements to the sewer system. Despite these significant figures, continued investments in the water and sewer system are needed.

In this *FY2019-FY203 Capital Improvement Plan*, the Town of Ashland is scheduled to over \$10.4 million in water and sewer system improvements, including continuing efforts to replace water main lines and address storm water inflow and infiltration into the sewer system (known as “I/I”). This investment includes approximately \$4.7 million for water main replacement and \$500,000 for I/I work. This work will be funded by the issuance of debt and pay as you go capital. Over the past decade, the Town has benefited from assistance for I/I work through the State’s MWRA I/I program. This program is supported predominantly by low or no interest State loans. The MWRA’s I/I program, in

particular, offers an exceptionally low 0% interest rate and a 10-year term (in FY2017-FY2018, the Town benefited from 75% loan forgiveness. At the end of fiscal year 2017, the Town requested the final allocation under this program. This capital plan projects full repayment over 10 years, as it is not known if MWRA may ever be able to expand its loan forgiveness program.). As noted above, even if repayment is required, rate payers will benefit from this investment by reducing the amount stormwater entering the sewer system - absent I/I efforts, these treatment costs would need to be paid in perpetuity.

Specific projects can be seen in the Projects by Funding Source below. As can be seen, the existing debt service for both enterprise funds will decline sharply in the near future – the Water Enterprise in FY2022 and the Sewer Enterprise starting in FY2020.<sup>16</sup>



<sup>16</sup> Graphics do not include authorized, yet unissued debt as the date of future issuance is not known.

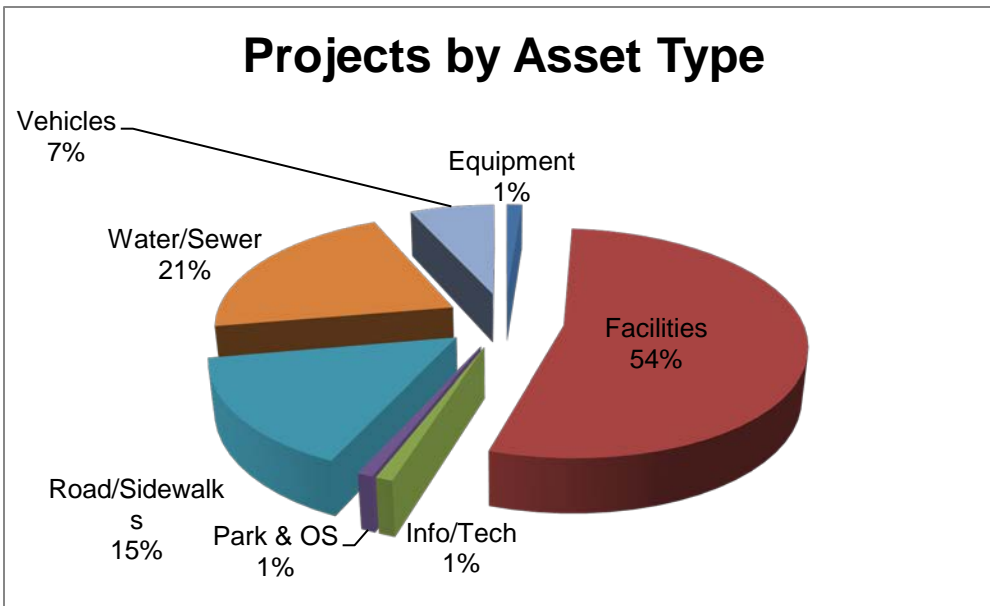
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## FY2019-FY2023 CIP Project Listing

Despite healthy general fund resources available to the Town of Ashland, difficult choices still needed to be made in the development of the *FY2019-FY2023 Capital Improvement Plan*. Many project requests that had merit could not be included, and others had to be reduced to align with funding availability. Overall, the CIP allocates funds to 112 projects, totaling just over \$67.4 million across all five years of the plan and all funds.

These capital investments will have a direct impact on the lives of Ashland residents, students, businesses, and visitors. The plan prioritizes public safety and public health, and many projects will have significant impacts in these areas. Projects will ensure reliable water/sewer infrastructure that is in compliance with health and environmental requirements, improve teacher effectiveness and student learning, increase recreational opportunities for residents, and upgrade and maintain public safety facilities, improve the safety of staff and the residents they serve.

Across all asset types, the most significant spending is on public safety; this is driven by the construction of a \$25 million public safety building that will house the police and fire departments. Following this are sewer-related projects and the downtown improvement projects.



As described below, the projects included in the CIP will be funded through a mix of funding sources, including general fund debt and pay-as-you-go, water and sewer enterprise funds, state grants, etc. A total of 31.3 % of projects will be paid for through the Town's general fund, whether this be as a result of borrowing or as a pay as you go project and 15.5% of projects will be funded by the Town's water/sewer enterprise fund. The

majority of the (49% of total) will be funded from non-local sources. This means that state, federal, and other sources will contribute \$33.3 million of funding for projects in the capital plan. This includes the \$35 million required to construct the Public Safety Building, which has been identified in the DCAMM Building Bond Bill, the Cherry Street Quiet Zone project which has earmarked federal funds and Chapter 90 funding that will support downtown improvements and road repairs and reconstruction.

<b>PROJECT VALUE BY FUNDING SOURCE (FY2019-FY2023)</b>		
<b>Funding Type</b>	<b>Amount Funded</b>	<b>% of Total</b>
GF Debt (Exempt))	6,000,000	8.8%
GF Debt (Non-exempt)	7,973,250	11.8%
GF (Pay as You Go)	7,264,163	10.7%
Water / Sewer Enterprise	10,491,403	15.5%
Chapter 90	2,308,790	3.4%
State / Federal Program	33,320,000	49%
Field Enterprise	98,500	1.4%
<b>Total</b>	<b>67,456,106</b>	<b>100.0%</b>

The tables below depict the projects by funding category (i.e. Pay as You Go, Debt, Excluded, Debt, Enterprise, etc) and fiscal years.

**CIP PROJECT LISTING**

**PROJECTS BY FUNDING SOURCE (FY2019 - FY2023)**

**General Fund Pay As You Go Projects FY19-FY23**

<b>Project #</b>	<b>Project Title</b>	<b>FY 19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>TOTAL</b>
DPW1	Road Reconstruction	150,000	225,000	250,000	250,000		<b>875,000</b>
DPW5	Purchase of a Flail Mower			130,000			<b>130,000</b>
DPW8	Crosswalk at Union & Fountain Street	30,000			300,000		<b>330,000</b>
DPW9	DPW building repairs		20,000	20,000			<b>40,000</b>
DPW10	Purchase rooftop ladder		10,000				<b>10,000</b>
DPW11	Enclosed trailer	10,000					<b>10,000</b>
DPW12	Purchase small Dump w/ Plow (3)	75,000	75,000		75,000		<b>225,000</b>
DPW13	Purchase 6 Wheel Dump Truck/Plow/Belly Scraper/Sander (3)			180,000	180,000	200,000	<b>560,000</b>
DPW14	Pickup Truck w/ Plow		65,000		65,000		<b>130,000</b>
DPW15	Purchase a Heavy Duty Trailer		15,000				<b>15,000</b>
DPW16	Purchase of Sweeper			225,000			<b>225,000</b>

**CIP PROJECT LISTING**

DPW17	Purchase of 2 Mowers			20,000			<b>20,000</b>
DPW18	Front End Loader					83,333	<b>83,333</b>
DPW19	Purchase of Paving Machine					43333	<b>43,333</b>
DPW20	Purchase Pickup/Utility Bodies				21,667		<b>21,667</b>
DPW21	Radio project for DPW			100,000			<b>100,000</b>
FIRE1	Ambulance Lease	55,000	55,000				<b>110,000</b>
FIRE2	Replacement of 20 year old Pumper Truck	86,000	86,000	86,000	86,000		<b>344,000</b>
FIRE4	Pickup Truck and Plow	65,000					<b>65,000</b>
FIRE5	Command Vehicle replacement	50,000					<b>50,000</b>
FIRE6	Pumper Truck 2				90,000		<b>90,000</b>
FIRE7	Command Vehicle		53,000				<b>53,000</b>
FIRE8	Ambulance 2			55,000	55,000		<b>110,000</b>
FIRE9	Purchase new ambulance			295,000			<b>295,000</b>
FIRE10	Replace Jaws of Life				60,000		<b>60,000</b>
PD2	Police Cruiser replacement	100,000	100,000	100,000	100,000	100,000	<b>500,000</b>
PD2	Laptop Computers for Police Cruisers	6,600	6,600	6,600	6,600	6,600	<b>33,000</b>

**CIP PROJECT LISTING**

PD3	TASERs			15,000			<b>15,000</b>
PD4	Thermal Imager			15,000			<b>15,000</b>
PD2	Police Radios for Cruisers	9,000	9,000				<b>18,000</b>
PD7	Improvements to the Animal Control Facility	22,000		1,000			<b>23,000</b>
PLN2	New Vertical Filing/Storage Units	0	60,000				<b>60,000</b>
SCH1	Electrical upgrade study and subsequent construction for the Mindess and Middle Schools	100,000					<b>100,000</b>
SCH11	Installation of Sports Complex security cameras at the High School		20,000				<b>20,000</b>
SCH18A	Install modulars at the Warren School	142,665	142,665	86,000			<b>371,330</b>
SCH19	Replace Delivery Truck		50,000				<b>50,000</b>
SCH21	Upgrade bathrooms at Warren		50,000				<b>50,000</b>
SCH23	Generator replacement in various schools.		40,000	40,000			<b>80,000</b>
SCH4	Security Cameras		75,000				<b>75,000</b>

**CIP PROJECT LISTING**

SCH5	Replacement of gymnasium bleachers at the Middle School	85,000					<b>85,000</b>
SCH24	Door replacement	20,000					<b>20,000</b>
SCH25	Fence repair		20,000				<b>20,000</b>
SCH26	Curb Repair					30,000	<b>30,000</b>
SCH27	Window repair	10,000					<b>10,000</b>
SCH28	Locker Repair	25,000	25,000	25,000	25,000		<b>100,000</b>
SCH29	Ceiling replacement		15,000				<b>15,000</b>
SCH30	Update 20 MPH flashing lights			24,000			<b>24,000</b>
SCH31	Remodel kitchen				150,000		<b>150,000</b>
SCH32	Refurbish theater seats					50,000	<b>50,000</b>
SCH33	Update lockers in locker rooms				40,000	40,000	<b>80,000</b>
SCH34	Replace gym flooring					150,000	<b>150,000</b>
SCH35	Install automatic door at the main entrances.		15,000				<b>15,000</b>
SCH36	Ceiling installation			15,000			<b>15,000</b>
SCH37	Carpet replacement	17,500	17,500	17,500	17,500		<b>70,000</b>
SCH38	Repave parking lot					200000	<b>200,000</b>

**CIP PROJECT LISTING**

SCH39	Install fire doors	10000					<b>10,000</b>
SCH40	Expand parking lot				70,000		<b>70,000</b>
SCH41	Replace carpets		17,500				<b>17,500</b>
SCH42	Repair sidewalks			10,000			<b>10,000</b>
SCH43	Repair and paint woodwork on building					40,000	<b>40,000</b>
SCH44	Replace ride-on floor machine		10,000				<b>10,000</b>
SCH45	Tool upgrade for facility staff	5,000		5,000			<b>10,000</b>
SCH46	Replace box truck				50,000		<b>50,000</b>
IT1	Computer Replacement in Town Departments	30,000					<b>30,000</b>
IT2	Add Storage Area Network (SAN)	37,500	37,500				<b>75,000</b>
IT3	Install cameras at schools		85,000				<b>85,000</b>
PD8	Bi-directional amplifier to enhance communications in schools	134,000					<b>134,000</b>
LIB1	Building upgrades to Library				20,000		<b>20,000</b>
FAC1	Town Hall Repairs	18,000					<b>18,000</b>
FAC2	Replace Facilities vehicles	40,000	40,000				<b>80,000</b>

**CIP PROJECT LISTING**

DPW22	Roof Repair at DPW				200,000		<b>200,000</b>
CC1	Generator for Community Center		40,000				<b>40,000</b>
	<b>TOTAL</b>	<b>1,333,265</b>	<b>1,404,765</b>	<b>1,721,100</b>	<b>1,861,767</b>	<b>943,266</b>	<b>7,264,163</b>

**CIP PROJECT LISTING**

**General Fund Debt Projects FY19-FY23**

<b>Project #</b>	<b>Project Title</b>	<b>FY 19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>TOTAL</b>
SCH47	Replace EPDM roof at Pittaway School				500,000		<b>500,000</b>
SCH3	Technology Upgrades across the Ashland Public Schools		75,000		75,000		<b>150,000</b>
SCH48	Replace boilers at Pittaway School					175,000	<b>175,000</b>
SCH16	Bathroom renovations at the Mindess School	115,000					<b>115,000</b>
FIRE11	Purchase Pumper Truck			610,000			<b>610,000</b>
PLN4	Misc Park Improvements	0	0	250,000	0		<b>250,000</b>
TM4	Construction of a Human Services Building		100,000	1,000,000			<b>1,100,000</b>
TM2B	Downtown Phase II: Conceptual Design & Utility Design	800,000					<b>800,000</b>
TM2C	Downtown Phase III: Utilities upgrade		1,400,000				<b>1,400,000</b>

**CIP PROJECT LISTING**

DPW23	Howe St sidewalk	150,000					<b>150,000</b>
FAC3	Boiler replacement at the Warren School and Town Hall	400,000					<b>400,000</b>
PLN5	Light poles, luminaries, and crosswalks for 126 Project		1,573,250				<b>1,573,250</b>
TM2D	Downtown Phase IV: Streetscape improvements			750,000			<b>750,000</b>
<b>TOTAL</b>		<b>1,465,000</b>	<b>3,148,250</b>	<b>2,610,000</b>	<b>575,000</b>	<b>175,000</b>	<b>7,973,250</b>

**CIP PROJECT LISTING**

**General Fund Debt Exclusion Projects FY19-FY23**

<b>Project #</b>	<b>Project Title</b>	<b>FY 19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>TOTAL</b>
SCH15	Feasibility and design of elementary school	1,000,000					<b>1,000,000</b>
TM1	Design and build joint Fire/Police Public Safety Building	5,000,000					<b>5,000,000</b>
<b>TOTAL</b>		<b>6,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000,000</b>

**Sewer Enterprise Funded Projects FY19-FY23**

<b>Project #</b>	<b>Project Title</b>	<b>FY 19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>TOTAL</b>
SEW6	Infiltration & Inflow Program	100,000	100,000	100,000	100,000	100,000	<b>500,000</b>
SEW7	Purchase Camera Truck				100,000		<b>100,000</b>
DPW2	Downtown Culvert System					100,000	<b>100,000</b>
SEW3	Feasibility Study for a new regional Wastewater Treatment Facility (WTF)	50,000					<b>50,000</b>
SEWT2	Purchase a Vac/Jetter Truck				182,500		<b>182,500</b>
DPW20	Purchase Pick-up Bodies				21,667		<b>21,667</b>

**CIP PROJECT LISTING**

SEWT3	Purchase a small dump truck w/ plow			40,000			<b>40,000</b>
SEWT4	Purchase a Utility Truck w/ plow		32,500	32,500			<b>65,000</b>
SEWT5	Purchase a Backhoe			75,000			<b>75,000</b>
DPW19	Purchase a Paving Machine			43,333			<b>43,333</b>
SEW4	Upgrades to Sewer Pump Station		50,000	50,000			<b>100,000</b>
TM2C	Downtown Phase III: Utilities upgrade		500,000				<b>500,000</b>
	<b>TOTAL</b>	<b>150,000</b>	<b>682,500</b>	<b>340,833</b>	<b>404,167</b>	<b>200,000</b>	<b>1,777,500</b>

**Water Enterprise Funded Projects FY19-FY23**

Project #	Project Title	FY 19	FY20	FY21	FY22	FY23	TOTAL
TM2C	Downtown Phase III: Utilities upgrade		500,000				<b>500,000</b>
WAT1	Replacement of the Water Treatment Plant Filters	100,000	100,000	100,000		100,000	<b>400,000</b>
WAT2	Replacement of asbestos concrete (AC) water mains	100,000	2,238,773	545,490	547,200	1,285,440	<b>4,716,903</b>
WAT3	Replacement of all Town water meters	100,000	100,000	100,000	100,000	100,000	<b>500,000</b>
WAT4	SCADA Upgrades in Water		25,000		25,000		<b>50,000</b>
WAT5	Repaint Woodridge Water Tank					600,000	<b>600,000</b>

**CIP PROJECT LISTING**

WAT6	Repaint Cedar Tank					1,500,000	<b>1,500,000</b>
WAT9	Purchase Pipe Cutter	12,000					<b>12,000</b>
DPW20	Purchase Pick-up Bodies				21,667		<b>21,667</b>
SEWT3	Purchase a small dump truck w/ plow			40,000			<b>40,000</b>
SEWT4	Purchase a Utility Truck w/ plow		32,500	32,500			<b>65,000</b>
SEWT5	Purchase a Backhoe			75,000			<b>75,000</b>
DPW19	Purchase a Paving Machine			43,333			<b>43,333</b>
WAT8	Water Plant Modernization		95,000	50,000		45,000	<b>190,000</b>
	<b>Total</b>	<b>312,000</b>	<b>3,091,273</b>	<b>986,323</b>	<b>693,867</b>	<b>3,630,440</b>	<b>8,713,903</b>

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**Field Enterprise Funded Projects FY19-FY23**

<b>Project #</b>	<b>Project Title</b>	<b>FY 19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>TOTAL</b>
FLD1	Irrigation Maintenance	7,500	7,500	7,500	7,500	7,500	<b>37,500</b>
FLD2	Repair/Replace Batting Cages		10,000				<b>10,000</b>
FLD3	Repair Fence		11,000				<b>11,000</b>
FLD4	Lights for Baseball & Softball fields			30,000			<b>30,000</b>
FLD5	Bleacher Maintenance		10,000				<b>10,000</b>
	<b>Total</b>	<b>7,500</b>	<b>38,500</b>	<b>37,500</b>	<b>7,500</b>	<b>7,500</b>	<b>98,500</b>

**CIP PROJECT LISTING**

**Chapter 90 Funded Projects FY19-FY23**

<b>Project #</b>	<b>Project Title</b>	<b>FY 19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>TOTAL</b>
DPW1	Road Reconstruction	462,558	0	0	461,558	461,558	<b>1,385,674</b>
TM2D	Downtown Phase IV: Streetscape improvements		461,558	461,558			<b>923,116</b>
	<b>Total</b>	<b>462,558</b>	<b>461,558</b>	<b>461,558</b>	<b>461,558</b>	<b>461,558</b>	<b>2,308,790</b>

**Grant Funded Projects FY19-FY23**

<b>Project #</b>	<b>Project Title</b>	<b>FY 19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>TOTAL</b>
DPW2	Downtown Culvert System		2,500,000	2,500,000	2,000,000		<b>7,000,000</b>
TM1	Design and build joint Fire/Police Public Safety Building		25,000,000				<b>25,000,000</b>
TM5	Cherry Street Quiet Zone Engineering	1,100,000					<b>1,100,000</b>
TM3	22 Eliot Street	20,000	200,000				<b>220,000</b>
	<b>Total</b>	<b>1,120,000</b>	<b>27,700,000</b>	<b>2,500,000</b>	<b>2,000,000</b>		<b>33,320,000</b>

**CIP PROJECT LISTING**

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**5- Year Total**

<b>FY 19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>	<b>TOTAL</b>
<b>10,850,323</b>	<b>36,526,846</b>	<b>8,657,314</b>	<b>6,003,859</b>	<b>5,417,764</b>	<b>67,456,106</b>

**CIP PROJECT LISTING**

**Projects by Department**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
<b>Department of Public Works</b>			
CC1	Generator for Community Center	This new piece of equipment will allow the Community Center to have a back-up power source. This will allow the Town to build its emergency preparedness; in particular it ensures the town can have a back-up warming and cooling center during power outages.	40,000
DPW1	Road Reconstruction	This project funds road reconstruction throughout town to include surface renewal or a complete rebuild of a roadway depending on the road condition assessment. All town roads are prioritized based on safety, amount of traffic, and quality of ride, and currently the State funding of Chapter 90 funds is inadequate to maintain town roads in a state of good repair	2,260,674
DPW2	Downtown Culvert System	This project will provide funding for the engineering design and construction of upgrades for five existing culverts located downtown. Maintenance of these culverts is critical to the future sustainability of the downtown business development. The remedy includes reinforcement of existing culverts or replacement. It is anticipated to leverage future permitting and development funds to pay for construction costs while initial engineering costs would be from the sewer account.	7,100,000
DPW5	Purchase of a flail mower	This is new piece of equipment to increase the efficiency of the department to conduct a necessary task. The flail mower is used to cut heavier brush and vegetation roadside, which if not done annually compromises town aesthetics and creates safety hazards for drivers as sightlines are hindered. Currently this is done by hand, whereas this equipment would save significant manhours.	130,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
DPW8	Crosswalk at Union & Fountain Street	This project will improve pedestrian safety at Union & Fountain Street. A safe crossing ensures a safe route for students to walk to the high school; particularly as the residential projects reach build-out and the road's traffic increases. The existing lights which do not include pedestrian signals are on loan from the state while Winter Street is under construction. Having lights has fulfilled a traffic need but has also demonstrated the need for safe pedestrian crossing.	330,000
DPW9	DPW building repairs	The DPW building needs various repairs and upgrades. This includes an upgrade of the Garage Door casings, replacement of fire doors, repointing of concrete block and painting the exterior.	40,000
DPW10	Purchase rooftop ladder	This new piece of equipment will allow the facilities staff to safely access the roof to main and repair the building.	10,000
DPW11	Enclosed trailer	This new piece of equipment will store and secure landscaping equipment. Securely storing equipment will decrease the equipment replacement costs for the C/P/T departments.	10,000
DPW12	Purchase small Dump w/ Plow (3)	This will replace equipment that has out lived its expected useful life. These purchases will occur over several fiscals years and the existing equipment will be rotated out based on the required, needed maintenance. This equipment is used on a daily basis by DPW; by creating a fleet replacement schedule the department will decrease the amount of funding allocated to costly repairs.	225,000
DPW13	Purchase 6 Wheel Dump Truck/Plow/Belly Scraper/Sander (2)	Currently, the Highway Dept. owns 2 Sanders that are nearing the end of the line. One was manufactured in 1999 and the other one was manufactured in the year 2000. Sanders are essential for the Town's snow and ice removal process.	560,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
DPW14	Pickup Truck w/ Plow	This will allow the DPW to replace aging vehicles. Currently, the DPW (Highway/CPT) has 2 pickups/utility trucks that need to be replaced. One was manufactured in the year 2000 and the other, 2005. These trucks are critical for daily operations and snow and ice removal.	130,000
DPW15	Purchase a Heavy Duty Trailer	This purchase will increase safety. This heavy duty trailer is needed in order transport heavy loads such as Steel Plates for emergency situations. When necessary today, steel plates are transported using the Front End Loader.	15,000
DPW16	Purchase of Sweeper	This new piece of equipment will replace the 15-year older Street Sweeper. The current Sweeper requires significant maintenance to keep it operational. This piece of equipment is used for to maintain compliance with Stormwater permits and will be used to comply with MS4.	225,000
DPW17	Purchase of 2 Mowers	This will allow DPW to replace mowers. The mowers get a tremendous amount of use because the crews cover a lot of land - such as the High School, Middle School, Stone Park, Farmer's Market and the Cemetery. The tremendous amount of hours are put on these machines year in and year out.	20,000
DPW18	Front End Loader	This will allow the DPW to replace a 2001 John Deere Front End Loader. Front End Loaders are critical for major snow storms and road construction throughout the year.	250,000
DPW19	Purchase of Paving Machine	This new piece of equipment will allow the DPW to repair roadway and it will reduce the need to rely on contractors to do our trench work. This would be utilized tool for repairing bumpy surfaces and sunken trenches. It is anticipated that this will increase efficiency and increase quality control because it will be deployed and operated by the DPW staff.	130,000
DPW20	Purchase Pickup/Utility Bodies	This equipment will allow the DPW to extend the life of their pickup trucks. The bodies of several trucks have corroded and cannot be repaired. However, the engines and transmissions are in very good shape. By replacing the bodies, the life of the vehicles will be extended for multiple years. It is much less expensive to rehab the bodies as opposed to purchasing new vehicles.	65,000

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<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
DPW21	Radio project for DPW	Currently the DPW operates on a lo-band radio. This inhibits the department from communicating with Public Safety. This project will transfer the DPW to a hi-band frequency, which will increase safety and efficiency during emergency operations.	100,000
DPW22	Roof Repair at DPW	This roof repair will extend the life of the roof at the DPW facility because it has begun to leak in numerous places.	200,000
DPW23	Howe St sidewalk	This new section of sidewalk will create a safe pedestrian walkaway along Howe Street.	150,000
FAC1	Town Hall Repairs	This project includes repairing, replacing and painting rotting wood at the front entrance of the Town Hall. This needs to be completed to prevent further deterioration of the structure.	18,000
FAC2	Replace Facilities Vehicles	These new vehicles will replace 2 vehicles that have high mileage and are becoming unreliable. They are used to transport facility staff between buildings to efficiency perform their day-to-day duties.	80,000
FAC3	Boiler Replacement at the Warren School and Town Hall	This will replace the boilers in the Warren School and at Town Hall, which failed several times this winter. This project replaces three boilers in the school and 2 in the Town Hall. Catastrophic failure is becoming more likely which will require the closing of school until a new boiler is emplaced, a process which could take several days and cost significantly more under emergency conditions. The equipment in both locations is outdated, therefore, the repairs are extremely costly. The design project will be complete by June 2018 so the new boilers can be installed prior to the fall of 2018.	400,000
FLD1	Irrigation Maintenance	This project will repair and replace the current irrigation system at the Middle School and High School fields. The system does not currently operate correctly. This repair will allow the grass to be properly watered and will reduce water usage and lead to a reduction in cost.	37,500

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
FLD2	Repair/Replace Batting Cages	This project will build the Middle School two batting cages - one for the Baseball Field and one for the Softball Field to meet the needs of the school department. It will also allow for repair and maintenance work to be done to the High School batting cage(s).	10,000
FLD3	Repair Fence	This project will maintain / replace the chain link fence in and around the Athletic Fields at the High School and the Middle School.	11,000
FLD4	Lights for Baseball & Softball fields	This project will increase the use of the fields because it will allow evening games to be held. This project will provide engineering / design of installing field lights for the Baseball and Softball fields at the High School.	30,000
FLD5	Bleacher Maintenance	This project will remove and improve bleacher seating at the Middle School as well as address maintenance issues at the High School.	10,000
FIRE1	Ambulance Lease	The costs in this project are to purchase a Town Ambulance through a continuation of a lease-to-purchase contract. The contract was initiated in 2016 for 5 years.	110,000
FIRE2	Replacement of 20 year old Pumper Truck	The costs in this project are to purchase a Pumper Truck through a continuation of a lease-to-purchase contract. The contract was initiated in 2016 for 7 years.	344,000
FIRE4	Pickup Truck and Plow	This purchase would be replacing a 2004 Pick-up that has severe body and frame corrosion that is beyond repair. This vehicle is used for plowing during emergency calls and forest fires response.	65,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
FIRE5	Command Vehicle replacement	This purchase will replace a 2010 Command Vehicle that has over 96,000 miles. With this new vehicle, the command and control on emergencies will improve as it has compatibility with the Command Center. It will be equipped with an Accountability Board and new radio while reducing the current costly mechanical repairs.	50,000
FIRE6	Pumper Truck 2	This project will replace a 2000 Pumper as it will be 20 years old. The high maintenance costs and outdated equipment warrant replacement. The annual costs indicate a 7 year lease-to-purchase contract.	90,000
FIRE7	Replace Command Vehicle	This purchase will replace a 2013 Command Vehicle that is projected to have over 85,000 miles at the time of replacement. With this new vehicle, the command and control on emergencies will improve as it has compatibility with the Command Center. It will be equipped with an Accountability Board and new radio while reducing the current costly mechanical repairs.	53,000
FIRE8	Replace Ambulance 2	This purchase would replace an existing 10 year old ambulance that has reached its life expectancy. The costs are for a 5 year lease-to-purchase starting in FY22.	110,000
FIRE9	Purchase new ambulance	Purchase an ambulance to transport of sick and injured patients. Buying a new ambulance will decrease the maintenance cost. This ambulance will replace an ambulance that was in service for 10 years. 5-years primary and 5-years backup.	295,000
FIRE10	Replace Jaws of Life	This will replace a Jaws of Life that is approximately 25 years old. It is a hydraulic tool is used in the extrication of patients that are trapped in vehicles due to a motor vehicle crash.	60,000

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<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
FIRE11	Purchase Pumper Truck	This will replace a 20- year old pumper truck that requires significant body work. The new Pumper Truck will be used for structural fires. Purchasing a new pumper would save in maintenance cost.	610,000
IT1	Computer Replacements in Town Departments	This replace project will ease the required IT support and address compatibility issues as there are currently several different types of systems with very little consistency in hardware, which makes things like image management and deployment as well as troubleshooting much more difficult.	30,000
IT2	Add Storage Area Network (SAN)	This project would add a set of Storage Area Network (SAN) Nodes to the data room at the police department would give the Town a much more robust operating environment for our town-side virtualization infrastructure. Currently, all of the servers used on the town side reside on individual servers with a single local hard-drive per server. By switching to a centralized storage architecture, we would be able to take advantage of options such as RAID and iSCSI for redundancy, limited downtime in a hardware failure event, and availability to multiple hosts. Since the proposed units are purchased in pairs, one node could reside in the High School Datacenter, with the other at the police department, allowing us to failover in the event of a disaster at one location.	75,000
IT3	Install camera at schools	Our current exterior camera system allows us to monitor and record most areas around the High School, Middle School, and Mindess School. Unfortunately, that leaves the Warren School and the Pittaway School unmonitored. The addition of cameras at these buildings would be helpful to our district in cases of vandalism and theft by supplying images of any such crimes directed towards those buildings. This would also be helpful in the fact that it would allow our police dispatchers to view these two buildings in real time as well and direct police appropriately.	85,000

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<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
LIB1	Building upgrades to the Library	This project addresses infrastructure and operational issues for the Library. This would various upgrades at the Library including hand rails for children on the main stairs, front door replacement, new book drop, new directory and interior painting.	20,000
PD2	Police Cruiser replacement	Police cruisers are currently acquired annually on overlapping 4-yr lease-to-purchase contracts and this project continues to cycle 3 cruisers for replacement every year, due to high mileage and great wear-and-tear. As front-line public safety vehicles, it is imperative that timely replacement occurs to prevent higher maintenance expenses or risk failure of the mission of the department.	500,000
PD2	Laptop Computers for Police Cruisers	This project replaces 3 laptop computers to be mounted in police cruisers. Digital information is critical for the officers' safety who depend on information to make timely assessments and decisions regarding hazardous locations and individuals they encounter.	33,000
PD3	TASERs	This project replaces 5 of the department's Electronic Control Weapons (TASER) which have a lifespan of approximately 5 years. The first of these weapons were purchased in FY 16.	15,000
PD4	Thermal Imager	This project replaces a very powerful search and rescue tool used to find somebody in a thickly vegetated area. By detection of thermal properties of a person, it helps to locate a missing person or suspect at nighttime.	15,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
PD5	Design and construction of a Public Safety Building	This project is crucial to provide infrastructure needed to sustain the provision of critical safety services. Currently the Police Department is operating out of leased space in a commercial mall which challenges the operational efficiency and effectiveness of the department and costs approximately \$24k/year. Prior to construction, there are several requirements to include the purchase of land, facility design, and voter approval. This will fund the land acquisition and design of the shared public safety building.	5,000,000
PD6	Police Radios for Cruisers	This project creates a replacement cycle for mobile radio's that would ensure a new radio in each cruiser by FY20. Communications are critical to ensure the effective operations and safety of public safety personnel and some of the current radios are more than 10 years old.	18,000
PD7	Improvements to the Animal Control Facility	The project will address several significant issues for the animal control facility. Including addressing the sloped rear yard, which allows water accumulation to flood the rear of the building. The door is rotting away and mud from the runoff continually enters the building. In wet conditions the rear yard area and door cannot be used due to excessive mud entering the facility. Animal Control staff often use sandbags to reduce the flow of water that infiltrates the rear of the building. Long term water damage is inevitable if not addressed. Possible solutions are re-grading the slope away from the structure and installation of a dry well.	23,000
PD8	Bi-directional amplifier to enhance communications in schools	This amplifier will allow for radio transmission/reception within the school and will allow police and fire to communicate with each other as well as with their respective communication centers. All new facilities of this nature are required by building close to incorporate this equipment in their construction.	134,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
PLN2	New Vertical Filing/Storage Units	This project supports the acquisition of new filing units for the Community Development Office to properly care for historical documents. The lacks sufficient, accessible filing system has hampered operations and the efficiency of document retrieval costing employee time. Without increasing floor space, vertical filing units would be an effective solution using desk to ceiling space.	60,000
PLN4	Misc Park Improvements	This project invests in basic improvements to several parks throughout the Town to enhance visitation, safety, and utilization. Several parks lack basic amenities such as benches, bathroom facilities, and foot paths which would attract many additional people from the community. With this investment, opportunities exists for the addition of an exercise course through corporate funding/donations.	250,000
PLN5	Light poles, luminaries, and crosswalks for 126 Projects	These project will pay the non-participating cost portions of the road reconstruction that is funded through MassDOT's TIP, which includes the lighting system: light poles and amenities, luminaries, electrical load centers and all electrical wiring. To pay the cost of the electrical design of the lighting system. This will also include crosswalk treatments along the RT 126 reconstruction.	1,573,250
SCH1	Electrical upgrade study and implementation at Mindess and Middle Schools	Current electrical provisions in the classrooms are out of date such as daisy chained circuits found in both schools and can pose a fire hazard. This in combination with the pervasive increase in technology usage, warrants an electrical upgrade which starts with a study to determine the needs, followed by a construction phase to implement the design.	100,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
SCH3	Technology Upgrades across the Ashland Public Schools	The current 1200 computers in the Ashland School District cannot handle the staff and student workload due to outdated hardware. Phased over a five year period, this investment would upgrade both staff and student technology which are already beyond their useful life with an average age of 9 years and network equipment.	150,000
SCH11	Installation of Sports Complex security cameras at the High School	This project provides for the Installation of security cameras up at the high school sports complex. The cameras would provide monitoring of the fields to deter or identify criminal activity to provide a safer area and reduce vandalism. These facilities are rented out for parties and would benefit from monitoring to better respond to situations that may develop.	20,000
SCH18A	Install modulars at the Warren School	This project pays the terms of a 5-yr lease contract for 4 modular classrooms installed in the rear of the building. These additional classrooms are required to correct the major space shortage that currently exists in the school district which is expected to be addressed by the construction of a new school in the next 10 yrs. These modulars can be purchased at the end of the lease.	371,330
SCH19	Replace Delivery Truck	This project would replace an 18 year old vehicle that is uniquely designed for transport and delivery across the School District. This vehicle is used throughout the District on a daily basis and currently has significant maintenance concerns with increasing repair costs.	50,000
SCH5	Replacement of gym bleachers at the Middle School	Current bleachers are damaged beyond repair and are a liability for the APS. Bleachers have not been updated in these locations for and estimation of 30+ years.	85,000
SCH21	Upgrade bathrooms at Warren	Bathrooms are original to the building and in desperate need of renovation. The plumbing and electrical fixtures are old and malfunctioning, broken tiles, rusted hardware and damaged stalls. They do not meet ADA specifications. The bathrooms require full interior renovation	50,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
SCH23	Generator replacement in various schools.	This project replaces the back-up generators in 3 schools which are over 20 years old and require significant repairs. The generators ensure adequate lighting when needing to exit a building at times of power loss as well as maintain the utility through any outage. The generators come on automatically to continue utility service until electricity is restored.	120,000
SCH15	Feasibility and design of new elementary school	This project will fund a feasibility study to assess the refurbish options or the need rebuild the Mindess Elementary School. The MSBA process is a 5 year process and the reimbursement process for the project is estimated at a rate 50%.	1,000,000
SCH16	Bathroom Renovations to Mindess School	This project will renovate 6 (3 boys and 3 girls) bathrooms throughout the elementary school. These bathrooms do not meet ADA code and require complete tear down and replacement.	115,000
SCH24	Door replacement – High School Fitness Room	This project will replace the interior doors entering the fitness room. Current doors are oversized and damaged, as this space was once utilized for storage of gym equipment. The new proposed doors would be downsized.	20,000
SCH25	Fence repair	This project will repairs to the both metal chain link fencing and wood fencing that has been damaged from snow operations over the past several years. The fencing is damage in multiple locations throughout the parking lot.	20,000
SCH26	Curb Repair	This will repair/replace cement curbing around the High School. Current curbing has been damaged by snow removal operations.	30,000

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<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
SCH27	Window repair – Middle School	This will replace sealant around windows installed in 1996. Current window sealant is leaking whenever strong rains occur. The water entering causes damages to drop ceiling tiles and other items stored near the windows. This water infiltration could lead to mold issues, if left uncorrected.	10,000
SCH28	Locker Repair – Middle School	This project will replace lockers in the entire original building. There are roughly 530 lockers in the original building, which are in very bad condition. The lockers are too narrow to meet the needs of today's students. This will be phased over 4 years.	100,000
SCH29	Ceiling replacement	This project will replace entire drop ceiling in boys locker room. Project would include updating the recessed lighting fixtures inside the ceiling. The current ceiling is missing many tiles and is badly damaged beyond repair. The steel framework has rusted due to the moisture inside the room.	15,000
SCH30	Update 20 MPH flashing lights	Update 20MPH school zone flashing lights on roads leading to the schools . The existing units are beyond their useful life and constantly need repairs in order to keep them functioning properly.	24,000
SCH31	Remodel kitchen	This project will remodel entire kitchen at the Middle School. Current equipment is beyond its useful life and is showing significant wear and tear. The grease traps are not code complaint and must be increased in size. The dishwasher is over 15 years old and currently utilizes chemicals to clean the dishes. The new dish washer would be a high temperature unit designed so chemicals are not required.	150,000
SCH32	Refurbish theater seats	This project will refurbish all seating in the Middle School theater. The current seating is original to the building and requires updating to meet the schools needs and in addition will improve rental capability.	50,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
SCH33	Update lockers in locker rooms	This project will update lockers in boys/girls locker rooms. Current lockers are original to the building. May be able to repurpose the lockers from the hallway into the locker room to achieve savings.	80,000
SCH34	Replace gym flooring	Replace or repair gym flooring in both large and small gym in the Middle School. These floors are need of significant repairs. This project will first assess whether the floors can be refurbished or if they need to be completely replaced.	150,000
SCH35	Install automatic door at the main entrances.	This project will be install 3 new automatic doors at the main entrances of the Mindess School. This will ensure ADA compliance.	15,000
SCH36	Ceiling installation	Install drop ceiling in art room with new lighting in the Art room at the Mindess. The current lighting is inadequate.	15,000
SCH37	Carpet/Tile replacement	This project will replace carpets/tiles that are estimated to be 20+ years old throughout the Warren School. The existing carpeting is torn in many classrooms and is currently being held down with duct tape. This project will to replace the carpet/tile in 5 classrooms per fiscal year.	70,000
SCH38	Repave parking lot	This project will repave the Warren School parking lot and potentially expand the parking surface into the grass area in the rear of the building, depending largely upon if the modular classroom units are still in use at the time of installation.	200,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
SCH39	Install fire doors	This will install fire door at intersection of rooms 12/13 and tie into fire system. This will increase the overall safety of the building.	10,000
SCH40	Expand parking lot	This will expand parking lot at the Pittaway School into the grass field area to make additional parking for the building. This location currently has 30 off-street parking spaces and requires nearly double that.	70,000
SCH41	Replace carpets	This project will replace carpets/tiles that are estimated to be 20+ years old throughout the Pittaway School. The existing carpeting is torn in many classrooms and is currently being held down with duct tape.	17,500
SCH42	Repair sidewalks	This project will repair remaining damaged sidewalks around the Pittaway School. This will increase pedestrian safety.	10,000
SCH43	Repair and paint woodwork on building	Replace and paint rotted woodwork on the exterior of the Pittaway School. This project will protect the infrastructure and extend the useful life of the building.	40,000
SCH44	Replace ride-on floor machine	The existing machine is too large to fit into the elevator to be utilized on the second floor of the High School. The replacement unit will be sized appropriately. The existing the ride-on machine will be used at the middle school, which will increase efficiency for facility staff at the Middle School.	10,000
SCH45	Tool upgrade for facility staff	The maintenance staff has very limited tools, thus resulting in the employees needing to bring tools in from home to complete day-to-day tasking. The department needs to invest some funding into the tools required to perform the functions of the job.	10,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
SCH46	Replace box truck	This will replacement of 2009 Ford F-350 box truck with high mileage. It will reduce cost required to maintain this aging vehicle.	50,000
SCH47	Replace EPDM roof at Pittaway School	This project will replace the aging roof at the Pittaway School. The current roof is leaking in numerous locations, which has required significant repairs.	500,000
SCH48	Replace Boilers at Pittaway School	The current boilers were installed in the late 80's. This replacement cost will prevent the Town incurring reoccurring repair costs and it will increase energy efficiency.	175,000
SEW3	Feasibility Study for a new regional Wastewater Treatment Facility (WTF).	This project is looking forward at the interests of the Town as sewage treatment costs continue to escalate through the MWRA. It is possible that by regionalizing the collection and treatment of wastewater, it will distribute capital costs to participating communities and lower costs. The design would incorporate flows from Ashland's 3,500 customers and potentially from neighboring communities such as Southborough and/or Holliston. Currently the Town's sewer cost are over 3x that of water, and higher than many other municipalities and only projected to increase in order to meet regulatory requirements on treatment and discharge.	50,000
SEW4	Upgrades to Sewer Pump Station	This project provides necessary upgrades for the Sewer Pump Station in a timely manner to preclude potential health and safety concerns. Failures of the pump infrastructure result in service interruptions. Upgrades to the cooling system, wet well, and exterior infrastructure to include a stonewall and paving.	100,000

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<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
SEW6	Infiltration & Inflow (I&I) Program	This program assessing and mitigates infiltration and inflow throughout the sewer system. This is a preventative maintenance program that the repair of pipes throughout the system; it focuses maintaining the integrity of the sewer system. When inflow and infiltration costs are limited the Town can recoup savings.	500,000
SEW7	Purchase Camera Truck	This new piece of equipment will allow the DPW to inspect water mains and identify focus areas for I&I program. This will increase efficiency within the overall I&I program; leaving more funding for repairs and maintenance.	100,000
SEWT2	Purchase a Vac/Jetter Truck	This new piece of equipment will replace a 14-year old vac truck that is reaching the end of its useful life. It is used to jet sewer mains, clean out basins in emergencies, and jet drainage lines. The cost can be split between the WAT and SEW enterprise funds.	182,500
SEWT3	Purchase a small dump truck w/plow	This is a new piece of equipment for the W/S Departments. It will be used for water main breaks, maintenance of water and sewer stations, utility projects.	80,000
SEWT4	Purchase Utility Trucks w/ plow	The W/S Department does not have adequate utility trucks currently. With a crew of 7, we only have 4 reliable pickup trucks for daily operations. This purchase will make the department more efficient because each Water Tech had their own truck.	130,000
SEWT5	Purchase a Backhoe	This will replace a backhoe that is a 1998. Due to wear and tear, this machine is getting more and more expensive to keep on the road. The new machine will be used water works such as replacing hydrants, repairing water main breaks and sewer utility work.	150,000
TM1	Design and build joint Fire/Police Public Safety Building	The Police and Fire Department have outgrown their facilities. Each department is operating in outdated and inadequate facilities. Currently the PD is operating out of leased space in a strip mall which challenges operational efficiency and effectiveness of the department. Annual lease costs are approximately \$24k. Prior to construction, this facility requires a land purchase, design, and voter approval of a Tax Levy Override.	30,000,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
TM2B	Downtown: Engineering for Downtown Streetscaping & Utility Design	This will complete the final design for the Downtown Revitalization and Streetscaping project. It will also fund the design of undergrounding the utilities along Main and Front Street. Any design cost for the utilities will ultimately be applied toward the construction cost of the project.	800,000
TM2C	Downtown: Utilities upgrade	This project envisions the undergrounding of overhead electrical wires while upgrading the Town-owned utilities such as the water, sewer, and stormwater piping systems that will support the final development plan. Coordination with the natural gas company for simultaneous upgrade will preclude the need to open the roadway in future years. In order to maximize the ambience of the downtown, overhead obstructions such as wires (to include cable, telephone, fire, and electric utilities), Town-owned water, sewer, stormwater pipes upgraded. As this is very construction-intensive phase of the project.	2,400,000
TM2D	Downtown: Streetscape improvements	This part of the project will: streetscape improvements. In this construction phase of the project, the final improvements to the project will be implemented. This will include the softscape, paths and benches, and linkage to pedestrian accessibility zones on Front St, Riverwalk, and Main Street. Final roadway curbing, paving and striping, safety devices, and installation of signage and kiosks, will enhance the area providing a great destination and focus to the downtown.	1,673,116
TM3	22 Eliot Street	To preserve a historic asset and open up additional services to the community, a feasibility study would be undertaken prior identifying the scope of renovation needed to the building.	220,000
TM4	Construction of a Human Services Building	This project includes the initial feasibility study, design and construction of a new facility to house the Human Services Department. The Department is currently housed in the Community Services Building which for years hasn't supported their mission in an effective manner. A new facility will directly support residents, and add the sense of community in the Town.	1,100,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
TM5	Cherry Street Quiet Zone Engineering	Through infrastructure improvements of the rail line at the Cherry Street intersection, and more modest spot improvements at the Main Street intersection, it would meet the requirements for these locations to be designated "Quiet Zones" and preclude the need for trains to blow their whistle multiple times with each passing, thereby greatly improving the quality of life for residents within a half mile of the intersection.	1,220,000
WAT1	Replacement of Water Treatment Plant Filters	This project replaces 4 Granulated Active Carborn (GAC) Filters to the Town's primary drinking water system. As the first filter is showing signs of failure, the new filters will ensure good quality drinking water is maintained while reducing energy use and increasing efficiency, as less water will need to be reprocessed.	400,000
WAT2	Replacement of asbestos concrete (AC) water mains	This investment will upgrade the sections of AC pipe throughout the Town over a 15 year period. Antiquated and subject to increasing water main breaks and service interruptions, this pipe is not hazardous in situ, however once excavated, caution must be exercised with cutting and removal of the pipe, increasing cost. Total cost to phase this material out is about \$3 million.	4,716,903
WAT3	Replacement of all Town water meters	This project provides for the needed replacement of the 3,200 outdated water meter while upgrading to a drive-by data collection system. Through meter replacement, more accurate metering will reduce unaccounted water, raise revenues, and reduce manpower costs as automation will reduce the need for meter readers to go door-to-door. Meters should be replaced every 10-15 years.	500,000
WAT4	SCADA Upgrades in water treatment plant	This project provides needed upgrades to the Supervisory Control and Data Acquisition System (SCADA) at the water facilities. Equipped with alarm systems that monitor conditions such as pump high temperature operation, plugged pump-no flow, grinder fail pump, turbidity alarm, and power failure alarm, will notify responsible personnel to respond and minimize service interruptions.	50,000
WAT5	Repaint Woodridge Water Tank	This project provides for the painting of the main concrete water storage tank (23ft high) inside and out. In addition, while the tank is empty, minor repairs will be made to attached appurtenances and mitigate pitting inside the tank. This work is required to reduce ongoing corrosion and rust contamination of the distribution system as well as preventing damage to the tank walls. It was last sealed over 13 years ago.	600,000

**CIP PROJECT LISTING**

<b>Project #</b>	<b>Project Title</b>	<b>Project Description</b>	<b>Total Project Cost</b>
WAT6	Repaint Cedar Water Tank	This project includes sandblasting the lead-based paint currently on the main steel standpipe (85ft high) and repainting. Minor repairs will be made to various appurtenances while the tank is empty to include addressing pitting on the walls inside the tank. This work is required to reduce corrosion and rust contamination of the distribution system and reduce tank deterioration. The tank was last painted in 2003.	1,500,000
WAT8	Water Plant Modernization	This project provides for plant upgrades in multiple areas: pump motor rewinding, flow control upgrade controls, LED lighting, and repair grates. This will service two water plants, a pump station and a substation, modernizing the plant to increase longevity, health/safety and security.	190,000
WAT9	Purchase Pipe Cutter	This new piece of equipment will allow members of the Water Department to safely cut water pipes while repairing broken water mains.	12,000

# Benefits & Insurance

## Section 12



**Background**

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

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

**Employee Retirement**

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

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

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

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

The annual appropriations from the towns, districts and authorities within the Middlesex County System are based upon an Actuarial Valuation Report. The report was prepared by Segal Consulting to present a valuation of the System as of January 1, 2016. The valuation was

performed to determine whether the assets and contributions are sufficient to provide the prescribed benefits.

**Worker's Compensation**

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

**Unemployment Compensation**

The Town does not pay unemployment insurance, but instead, is assessed by the State Division of Unemployment Assistance (DUA) on a pay-as-you-go basis for the cost of any and all benefits actually paid to former Town and School employees. Currently, the maximum number of weeks an individual may receive benefits is 30. Claimants receive a weekly benefit payment that is typically about half of their average weekly wage, up to a maximum benefit amount, plus a dependency allowance for each dependent child. The Town is responsible for reimbursing the State for 100% of the benefits paid to former employees. There is an inherent complexity in tracking unemployment costs and estimating liability given that an employee's "benefit year" may cross fiscal years, claimants may be subject to partial benefits if they have other earnings, and claimants who become unemployed more than once during a benefit year may reactivate a prior claim and resume collecting benefits.

**Employee Health Fringes**

This budget account represents the funds set aside for physicals, drug tests, pre-placement exams, alcohol tests, and other pre-employment screening testing for potential employees.

**Group Health Insurance****Health Insurance**

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

The following estimated rate schedule was used in preparing the FY19 budget request.

Benefits and Insurance

Section 12-3

Plan Name	Enrollment	I/F	# of Months	Rate	EMPLOYER	
					Share	Cost
UNICARE BASIC	1	I	12	1058.39	529.20	6,350
with CIC	0	F	12	2343.45	1171.73	-
		<b>TOTALS:</b>				<b>6,350</b>
UNICARE	22	I	12	502.16	406.75	107,382
COMMUNITY CHOICE	31	F	12	1236.52	877.93	326,590
		<b>TOTALS:</b>				<b>433,972</b>
UNICARE	1	I	12	502.16	326.40	3,917
COMMUNITY CHOICE	1	F	12	1236.52	803.74	9,645
		<b>TOTALS:</b>				<b>13,562</b>
UNICARE PLUS	2	I	12	696.09	487.26	11,694
	3	F	12	1654.54	1075.45	38,716
		<b>TOTALS:</b>				<b>50,411</b>
UNICARE PLUS	1	I	12	696.09	452.46	5,430
	1	F	12	1654.54	1075.45	12,905
		<b>TOTALS:</b>				<b>18,335</b>
HPHC INDEPENDENCE	3	I	12	826.68	578.68	20,832
	4	F	12	2009.40	1306.11	62,693
		<b>TOTALS:</b>				<b>83,526</b>
HPHC INDEPENDENCE	10	I	12	826.68	537.34	64,481
	4	F	12	2009.40	1306.11	62,693
		<b>TOTALS:</b>				<b>127,174</b>
HPHC	42	I	12	603.23	500.68	252,343
PRIMARY CHOICE	44	F	12	1529.10	1146.83	605,524
		<b>TOTALS:</b>				<b>857,867</b>
HPHC	7	I	12	603.23	392.10	32,936
PRIMARY CHOICE	5	F	12	1529.10	993.92	59,635
		<b>TOTALS:</b>				<b>92,571</b>
TUFTS NAVIGATOR	37	I	12	743.45	602.19	267,374
	63	F	12	1811.87	1286.43	972,539
		<b>TOTALS:</b>				<b>1,239,914</b>
TUFTS NAVIGATOR	3	I	12	743.45	483.24	17,397
	3	F	12	1811.87	1177.72	42,398
		<b>TOTALS:</b>				<b>59,794</b>
TUFTS SPIRIT	9	I	12	564.22	468.30	50,577
	1	F	12	1355.43	1016.57	12,199
		<b>TOTALS:</b>				<b>62,776</b>
TUFTS SPIRIT	1	I	12	564.22	366.74	4,401
	0	F	12	1355.43	881.03	-
		<b>TOTALS:</b>				<b>4,401</b>

## Benefits and Insurance

## Section 12-4

Plan Name	Enrollment	I/F	# of Months	Rate	EMPLOYER	
					Share	Cost
FALLON DIRECT	20	I	12	566.29	470.02	112,805
	17	F	12	1422.99	1067.24	217,717
		<b>TOTALS:</b>				<b>330,522</b>
FALLON DIRECT	0	I	12	566.29	368.09	-
	0	F	12	1422.99	924.94	-
		<b>TOTALS:</b>				<b>-</b>
FALLON SELECT	7	I	12	765.62	635.46	53,379
	30	F	12	1855.55	1391.66	500,999
		<b>TOTALS:</b>				<b>554,378</b>
FALLON SELECT	0	I	12	765.62	497.65	-
	0	F	12	1855.55	1206.11	-
		<b>TOTALS:</b>				<b>-</b>
NEIGHBORHOOD HEALTH	8	I	12	580.43	481.76	46,249
	13	F	12	1496.10	1122.08	175,044
		<b>TOTALS:</b>				<b>221,292</b>
NEIGHBORHOOD HEALTH	1	I	12	580.43	377.28	4,527
	0	F	12	1496.10	972.47	-
		<b>TOTALS:</b>				<b>4,527</b>
HEALTH NE	1	I	12	550.97	457.31	5,488
	0	F	12	1306.54	979.91	-
		<b>TOTALS:</b>				<b>5,488</b>
UNICARE OME CIC	49	I	12	379.67	246.79	145,110
ENHANCE	138	I	12	382.59	248.68	411,820
TUFTS MED COMP	7	I	12	361.73	235.12	19,750
TUFTS MED PREF	18	I	12	332.01	215.81	46,614
		<b>TOTALS:</b>				<b>623,294</b>
<b>Budget Totals:</b>						<b>4,790,153.44</b>

### Health Insurance Waiver

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

### Medicare Part B Penalty

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

**Transfer to OPEB Trust**

Other Post-Employment Benefits (OPEB) are the benefits, other than retiree pensions, offered to retirees and their dependents. These benefits mainly consist of medical insurance. OPEB liability is the present value of benefits for retired and vested employees. An unfunded liability reflects an incurred obligation, payable in the future, for which no reserves have been set aside.

The Town has adopted a pay as you go approach to fund our OPEB liability. Based upon the GASB 45 Actuarial Valuation as of July 1, 2016, for fiscal years ending June 30, 2017 and June 30, 2018, each active plan participant represents approximately \$3,826 in additional cost each year.

The Town has implemented the approach to fund the OPEB Trust Fund in the amount of \$3,826 for each new employee, which represents one active plan participant.

**Mitigation Fund Payment**

The Town entered into a Memorandum of Agreement with the Public Employee Committee when the Town transitioned the Group Insurance Commission, effective 7/1/2015. Both parties agreed that the Town would set up a Mitigation Fund.

The parties agreed that the dollar amount of the total savings as defined by the statute (employer plus employee) achieved by transferring all subscribers to the GIC shall be determined as following: The actual savings amount shall be calculated after the 2015 open enrollment based on the actual enrollment and after the final FY16 rates for both the GIC and West Suburban Health Group have been approved. The Town shall provide a statement of the total savings after the completion of the open enrollment period and no later than July 1, 2015. The parties agreed that the total amount of the mitigation fund shall be 25% of the first-year savings. The Town will be responsible for administering the mitigation plan through a Health Reimbursement Arrangement (HRA), with the cost of administration coming from the mitigation fund.

The mitigation fund was originally funded at \$554,764, which was 25% of the first year, savings. Per the agreement, in year two (FY17), the Town will contribute up to \$75,000 to replenish the mitigation fund, but only to the extent that such contribution will not cause the fund to exceed the original mitigation amount. In year three (FY18), the Town will contribute up to \$50,000 to replenish the mitigation fund, but only to the extent that such contribution will not cause the fund to exceed the original mitigation fund amount.

**Federal Insurance Contribution Act (FICA) Tax**

Federal Insurance Contributions Act (FICA) tax is a payroll (or employment) tax imposed by the Federal Government on both employees and employers. As a result of Federal legislation, all local government employees hired after March 31, 1986 are considered Medicare Qualified Government Employees or MQGE and are required to be covered under the Medicare program. The Town is responsible for a matching Medicare payroll tax

of 1.45% on all these employees. Annual increases in this tax liability have been reflective of a rise in total Town payroll subject to this tax, as more senior employees whose wages were not subject to the tax depart and are replaced by newly-hired employees whose wages are now fully subject to this tax liability.

**Life Insurance**

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

**Long Term Disability**

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

**Health Insurance Contingency**

This budget account is a contingency account for new employees, plan changes, and other adjustments during FY19.

**Other Insurance**

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

In addition, because fire and police personnel are not eligible under Massachusetts law for regular workers' compensation coverage, a separate insurance policy with premiums based largely on claims experience is purchased to cover these personnel for injuries incurred in the line of duty. The police and fire MGL Chapter 41 Section 111F Injured on Duty (IOD) premium is also included here. Under this statute, public safety employees injured on duty receive 100% of their regular earnings. These IOD earnings are considered non-taxable wages by both the Department of Revenue and the Internal Revenue Service.

**Budget Changes or Initiatives**

**Employee Retirement**

The Town of Ashland’s assessment for FY 2018 was \$2,809,394, which was an increase of 14.01% over the prior year. Per the actuary, ‘The majority of the increase was due to net experience losses or increases in the unfunded liability that are greater than the average experience for the Middlesex County Retirement System (MCRS), with a smaller portion due to an increase in the normal cost that was greater than the average increase.

The biggest factor driving the net experience losses was a loss due to new disability retirements. There were 5 new disabled retirees over the two-year period, compared to an expected number of 0.6. Of the 5 new disableds, 4 retired with Accidental Disability benefits, creating big losses as they immediately began collecting 72% - 75% of their prior salary. In addition, we note that there were 11 new employees who transferred from other retirement systems, including 5 new employees with 10 years of service or more. Although there will eventually be Section 3(8)(c) payments from these other retirement systems when these participants retire, a liability loss is measured when these employees join the MCRS. These new employees were also the main factor causing the greater than average increase in the normal cost.

The Town did have experience gains that partially offset the impact of the losses. There was a gain due to salaries increasing by less than the average increase for the MCRS, as well as a gain due to mortality experience amongst continuing pensioners.’

In FY2019, the Town’s assessment increased to \$2,922,071, which is an increase of \$112,677 or 4.01% over the prior year.

<b>01911 - Employee Retirement</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	51700	Employee Retirement	2,424,682	2,809,394	2,922,071	112,677	4.01%
<b>Total 01911 - Employee Retirement</b>			<b>2,424,682</b>	<b>2,809,394</b>	<b>2,922,071</b>	<b>112,677</b>	<b>4.01%</b>

**Worker’s Compensation**

Worker’s compensation has been level funded in FY2019.

<b>01912 - Workers Compensation</b>						
<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
51710	Workers Comp Insurance	267,244	270,000	270,000	-	0.00%
<b>Total 01912 - Workers Compensation</b>		<b>267,244</b>	<b>270,000</b>	<b>270,000</b>	<b>-</b>	<b>0.00%</b>

**Unemployment Compensation**

Unemployment has been level funded in FY2019.

<b>01913 - Unemployment Compensation</b>						
<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
51720	Unemployment Comp Insurance	31,114	75,000	75,000	-	0.00%
<b>Total 01913 - Unemployment Compensation</b>		<b>31,114</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>	<b>0.00%</b>

**Employee Health Fringes**

The employee health fringes account has been level funded in FY2019.

<b>01914 - Employee Health Fringes</b>						
<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
51730	Physicals, Etc.	8,782	5,000	5,000	-	0.00%
<b>Total 01914 - Employee Health Fringes</b>		<b>8,782</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.00%</b>

**Group Health Insurance**

**Health Insurance – Town & School** – these accounts have been budgeted for a total of \$4,790,153 (Town - \$1,058,153 and School - \$3,732,000) based upon the rate schedule previously discussed above.

**Health Insurance Waiver** – this account has been budgeted for \$105,000, which represents the current amount being paid out to individuals who qualify for this incentive.

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

**OPEB Contribution** – This account is funded at \$145,235, which is an increase of \$62,395 from FY18. The enterprise funds, which consists of water, sewer, fields, and trash will now be contributing towards the Town’s OPEB obligation. Each employee charged to the enterprise funds will pay their respective portion of the OPEB cost. In FY19, the total contribution amount from the enterprise funds is approximately \$50,000. The remainder \$95,000 represents approximately 25 new employees, which were hired or promoted on the general government and school side within the last few years.

**Waiting Hiatus Stipend** – Funded at \$6,500. New employees of the Town are eligible to enroll in health insurance offered through the GIC within 10 calendar days of the first date of employment within the Town. GIC health insurance benefits begin on the first day of the month following sixty (60) days or two (2) full calendar months of employment, whichever is less. The period between the date of employment and the effective date of coverage is referred to as the “Waiting/Hiatus Period.” During the time, the Town shall pay a stipend to those newly hired employees who have notified the Town within 10 calendar days of employment that they have chosen to enroll in one of the health insurance plans through the GIC.

**Administrative Fee** – Funded at \$24,000. This is a new account setup in FY19. This account represents the fee charged by the Group Insurance Commission for providing the coverage. Per M.G.L., Ch. 32B, Section 19, the commission may charge the political subdivision an administrative fee, which shall not be more than 1 per cent of the cost of total premiums for the political subdivision, to be determined by the commission which shall be considered as part of the cost of coverage for purposes of determining the contributions of the political subdivision and its employees to the cost of health insurance coverage by the commission. The Commission currently charges the Town of Ashland 0.35% of the cost of total premiums.

**Mitigation Payment** – Funded at \$0 and as there are no further payments required per the Memorandum of Agreement with the Public Employee Committee

**F.I.C.A** – Funded at \$520,000, which is an increase of \$37,150 (7.69%). This is due to the increase in payroll.

**Life Insurance** – Funded at \$24,000, which is an increase of \$9,600 (66.67%) over the prior year. The Town has increased its’ share of coverage from 50% to 66%.

**Long Term Disability** – Increased to \$8,000 to reflect current payments.

## Benefits and Insurance

## Section 12-10

**Health Insurance Contingency** – This account has been setup to fund new employees/retirees and plan changes among current employees. Between Town and School, we anticipate funding 18 new employees or filling positions that were vacant in the prior year. In addition, of these 18 positions, 4 are school related, 12 are town related and 2 are potential retirees which we expect will go on a town sponsored retirement plan. In either case, these positions are not currently reflected in the health insurance bills. Health insurance plans cost the Town anywhere from \$6,000 to \$18,000. If each new employee goes on the most expensive plan, the total cost to the Town would be \$288,000, which leaves \$112,000 for plan changes. Although the contingency account contains \$640,847, approximately \$400,000 has been set aside for the potential costs mentioned above. The \$240,000 represents unexpected savings in the health insurance budget after the Group Insurance Commission voted on rates - an average increase of 0% increase for plans.

<b>01915 - Group Health Insurance</b>								
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	
	51700	Health Insurance - Town	1,026,390	1,004,549	1,058,153	53,604	5.34%	
	51705	Health Insurance - School	3,420,898	3,731,760	3,732,000	240	0.01%	
	51702	Health Insurance Waiver	103,163	105,000	105,000	-	0.00%	
	51706	Medicare Part B Penalty	15,401	16,200	18,000	1,800	11.11%	
	51709	OPEB Contribution	62,500	82,840	145,235	62,395	75.32%	
	51711	Waiting Hiatus Stipend	6,203		6,500	6,500		
	51712	Administrative Fee			24,000	24,000		
	51715	Mitigation Payment	75,000	50,000	0	(50,000)	-100.00%	
	51740	F.I.C.A.	479,636	482,850	520,000	37,150	7.69%	
	51750	Life Insurance	14,022	14,400	24,000	9,600	66.67%	
	51751	Long-Term Disability	6,784	7,200	8,000	800	11.11%	
	51752	Health insurance contingency		230,011	690,847	460,836	200.35%	
Offset: Charge Revolving Funds for Fringe Benefits					-100,000	-100,000	-	0.00%
<b>Total 01915 - Group Health Insurance</b>			<b>5,209,997</b>	<b>5,624,810</b>	<b>6,231,735</b>	<b>606,925</b>	<b>10.79%</b>	

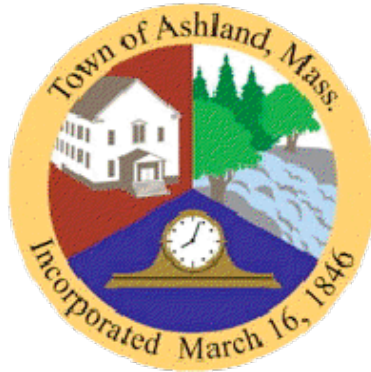
### Other Insurance

Other insurance has been level funded for FY19.

<b>01945 - Other Insurance</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	57442	Police/Fire Health & Acc Ins	114,841	130,000	130,000	-	0.00%
	57460	MIAA Liability Package	479,767	500,000	500,000	-	0.00%
	57470	Public Officials Bond	1,709	973	950	(23)	-2.36%
<b>Total 01945 - Other Insurance</b>			<b>596,317</b>	<b>630,973</b>	<b>630,950</b>	<b>(23)</b>	<b>0.00%</b>

# Salary Contingency

## Section 13



# Salary Contingency

# Section 13-1

## Background

The salary contingency account represents money set aside for salary increases & cost of living adjustments for non-union personnel and cost of living adjustments for union-personnel.

## Budget Changes or Initiatives

In FY18, all union increases, and cost of living adjustments were known and reflected in each respective departmental budget. There were funds set aside for non-union salary increases. The budget was set to reflect an increase of 2% of non-union wages or \$68,000 pending performance evaluations.

In FY19, all town union contracts, which consists of police, fire, clerical, and DPW, expire June 30, 2018. The salary contingency account represents 2.5% of union and non-union employees for a total of \$174,978. Also, \$10,000 has been set aside for bonus awards. Bonus awards and award amounts are determined solely by the Town manager for employees who have exceeded job expectations, employees who have worked in an office that has been short staffed, or employees who are top performers.

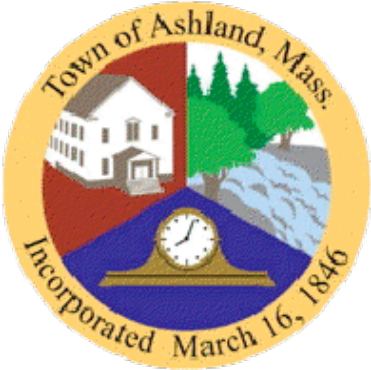
Object Code	Account Description	2017 Actual	2018 Budget	2019 Budget	\$ Change	% Change
01960	Salary Contingency	-	68,000	184,978	116,978	172.03%
<b>Total 01960 - Salary Contingency</b>		<b>-</b>	<b>68,000</b>	<b>184,978</b>	<b>116,978</b>	<b>172.03%</b>



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# Municipal Efficiency Program

## Section 14



**Background**

The Municipal Efficiency Program was created at the November 28, 2016 Special Town Meeting and funded at \$50,000.

The purpose of this program is to encourage department heads to create a more innovative and efficient way of doing business within their department. By covering one-time costs associated with starting a program, the Town hopes to yield long-term savings in operational costs.

Although department heads always think about these things when developing their budgets, we normally do not have the ability to fund all of them through the operating or capital budget. This program allows departments that have unique ideas to secure funding outside of their normal department budgets. It is also an opportunity for department heads to practice developing ways to measure performance and efficiency for regular activities.

Examples of such investments include:

- Purchase of self-adjusting salt spreaders that adjust the deployment of salt automatically based on temperature. This can help save thousands on salt costs.
- Training on Human Resources/Payroll MUNIS modules: HR module - track all professional certifications, license expirations & renewals, grievances, employee injuries; Payroll module - training on payroll module for timesheet inputting - less time spent on timesheet preparation & review, less paper costs, less time reviewing by payroll coordinator, etc.
- Working with another community (or Ashland Public Schools) to purchase and share a piece of equipment that can be used by all agencies (i.e. streetsweeper).
- Purchase of tablets for those in the field so they do not have to continually return to the office for routine paperwork.

The Town requires Department Heads to submit their application to the Town Manager, Finance Director, and Assistant Town Manager for consideration. Projects will be measured based on creativity, replicability, and return on investment.

# Municipal Efficiency Program

# Section 14-2

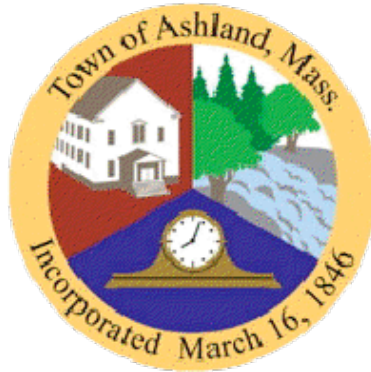
## Budget Changes or Initiatives

The FY19 budget shows a decrease of \$25,000 or 50% from FY18 as there has not been significant demand of applications to utilize this funding.

<b>01965 - Municipal Efficiency Program</b>							
	<b>Object Code</b>	<b>Account Description</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
	52255	Municipal Efficiency Program	6,598	50,000	25,000	(25,000)	-50.00%
<b>Total 01965 Municipal Efficiency Program</b>			6,598	50,000	25,000	(25,000)	-50.00%

# Reserve Fund

## Section 15



## Reserve Fund

## Section 15-1

### Background

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

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

The FY2018 tax levy for the Town of Ashland was \$43,878,470. The reserve fund may not exceed 5% of this amount or \$2,193,923.

The reserve fund budget request for FY2019 is \$450,000.

<b>Fiscal year</b>	<b>Budgeted Amount</b>	<b>Amount Utilized</b>	<b>Unexpended</b>
FY2019	\$450,000.00	Not Available	Not Available
FY 2018	\$450,000.00	Not Available	Not Available
FY 2017	\$450,000.00	\$336,438.68	\$113,561.32
FY 2016	\$450,000.00	\$372,500.00	\$77,500.00
FY 2015	\$400,000.00	\$396,700.00	\$3,300.00
FY 2014	\$534,500.00	\$519,318.00	\$15,182.00
FY 2013	\$550,000.00	\$506,989.97	\$43,010.03

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

### Budget Changes or Initiatives

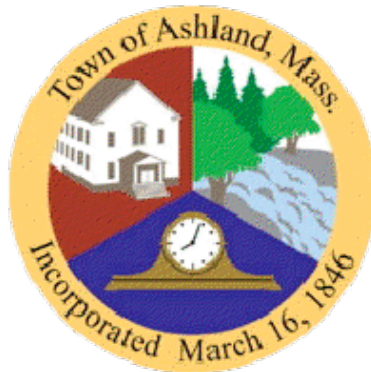
The reserve fund will remain level funded for FY2019.



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# **Non-Appropriated Expenses**

## **Section 16**



**Background**

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

**State Assessments**

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

## Non-Appropriated Expenses

## Section 16-2

plus a capital funding share equal to the state average of what districts pay per pupil in principal and interest for land and buildings.

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

The state assessments have been budgeted to reflect FY2019 assessments except for the Charter School. The charter school budget number of \$340,000 represents future enrollment costs. The Governor’s budget of \$365,371 reflects current enrollment.

State Assessments	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Governor's Budget	FY19 Budgeted
54640 RMV Surcharge	14,900	14,900	14,900	14,000	14,000	14,000
56310 SPED	13,060	13,802	1,572	0	13,313	13,313
56390 Mosquito	37,521	36,149	41,982	44,090	45,609	45,609
56400 Air Pollution	5,062	5,211	5,341	5,416	5,577	5,577
56410 MAPC	5,507	8,485	8,697	8,893	9,155	9,155
56550 Charter School	1,024,651	1,003,590	714,506	397,906	365,371	340,000
56610 MBTA	73,266	73,161	52,865	26,664	21,961	21,961
56610 Regional	37,553	39,263	60,245	87,431	95,374	95,374
56630 School Choice	69,606	91,418	84,011	101,886	117,517	117,517
<b>Total Assessments</b>	<b>1,281,126</b>	<b>1,285,979</b>	<b>984,119</b>	<b>686,286</b>	<b>687,877</b>	<b>662,506</b>

### Reserve for Abatements and Exemptions

The Reserve or Allowance for Abatements and Exemptions or Overlay is an account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

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

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

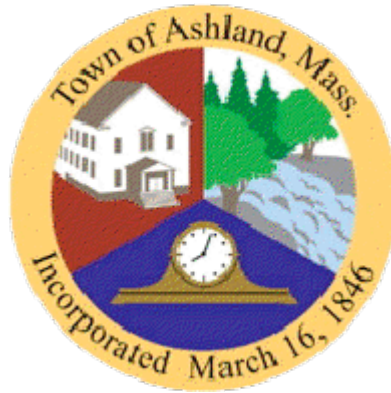
FY2018 is the revaluation year and starting in FY2019 taxpayers will receive their tax bills will updated property assessments. In FY2019, a higher amount for abatements and exemptions will be budgeted to reflect an anticipated higher amount of abatement applications. Also, the Town voted at the 11/14/2017 Special Town Meeting to increase the property tax exemption amount for seniors.

**In FY2019, the overlay or reserve for abatements and exemptions has been budgeted for \$275,000, an increase of \$35,000 over the prior year.**

### **Cherry Sheet Offset Items**

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

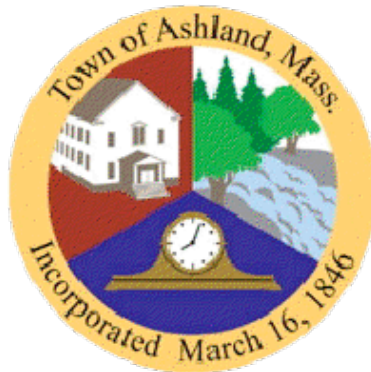
**Current offset items for FY2019 include \$310,397 for School Choice Receiving Tuition and \$22,176 for public libraries grants.** The School Choice Receiving Tuition revenue is to provide funding to receiving districts for accepting pupils from other districts. Public libraries include three grant awards: the Library Incentive Grant, the Municipal Equalization Grant, and the Nonresident Circulation offset.



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# Enterprise Funds

## Section 17



**Background**

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

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

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

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

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

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

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

**Cable Access Enterprise Fund****Section 17-2****Budget Changes or Initiatives**

The amount of available funds or certified retained earnings as of July 1, 2017 for the Cable Access Enterprise Fund as certified by the Department of Revenue was \$273,934.

The budget was set at \$200,000, a decrease of \$15,500 or 7.75% from FY18.

6400 - Cable Access Enterprise Fund						
Object #	Account Description	FY17 Actual	FY18 Budget	FY19 Budget	\$ Change	% Change
54555	Town Expenses	0	55,000	55,000	0	0.00%
54565	Studio Expenses	59,590	150,000	135,000	-15,000	-11.11%
56284	Interest - Expenses	0	10,500	10,000	-500	-5.00%
	<b>Subtotal: Expenses</b>	<b>59,590</b>	<b>215,500</b>	<b>200,000</b>	<b>-15,500</b>	<b>-7.75%</b>

**Background**

Town Meeting voted at the May 7, 2014 Annual Town Meeting to establish an Athletic Field Enterprise Fund.

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

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

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



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



<b>Stone Park, Park Rd. &amp; Summer St., Ashland, MA</b>	
Field 1	Large 90ft Skinned Baseball Diamond
Field 2	Youth Softball Diamond
Basketball Court	Basketball Court



<b>Pittaway School, 75 Central St., Ashland, MA</b>	
Field 1	Multi-Purpose Field



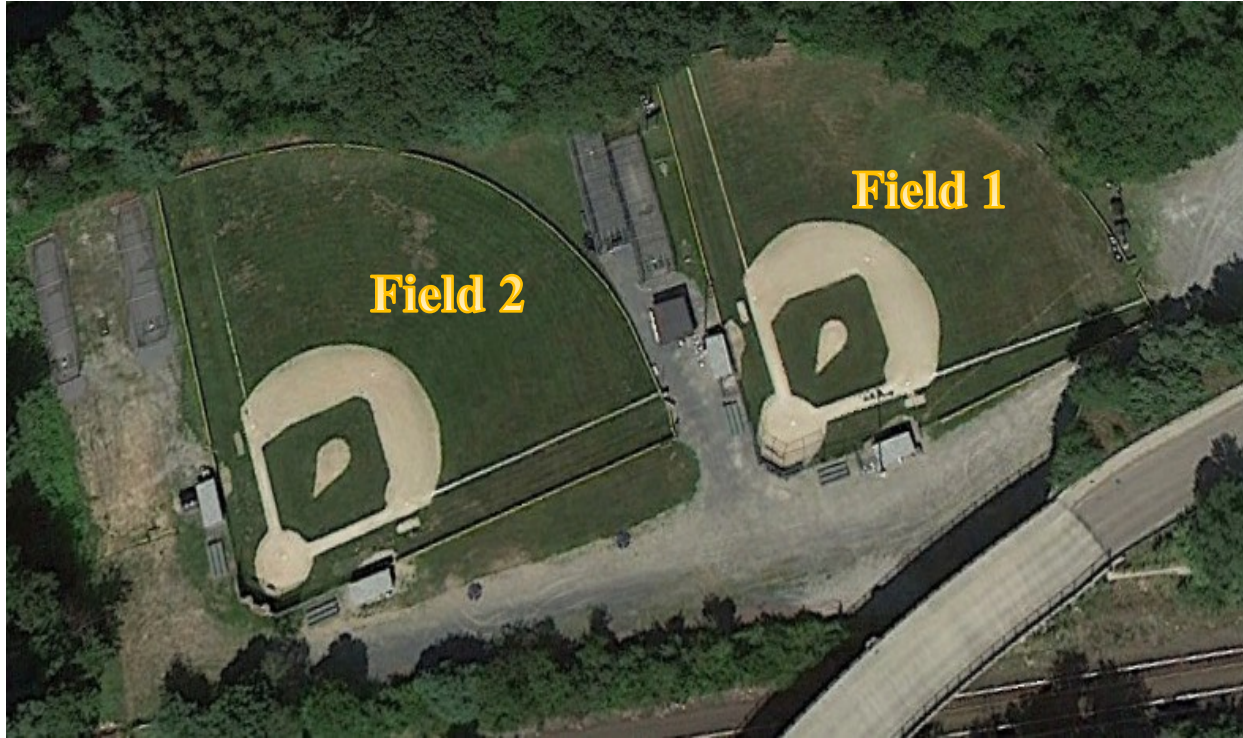
<b>Warren School, 73 Fruit St., Ashland, MA</b>	
Field 1 – Back	Youth Softball Field (Near Snack Shack)
Field 2 – Back	Youth Softball Field (Near School)
Field 3 - Back	Practice Field (T-Ball)
Front Field	Front Field



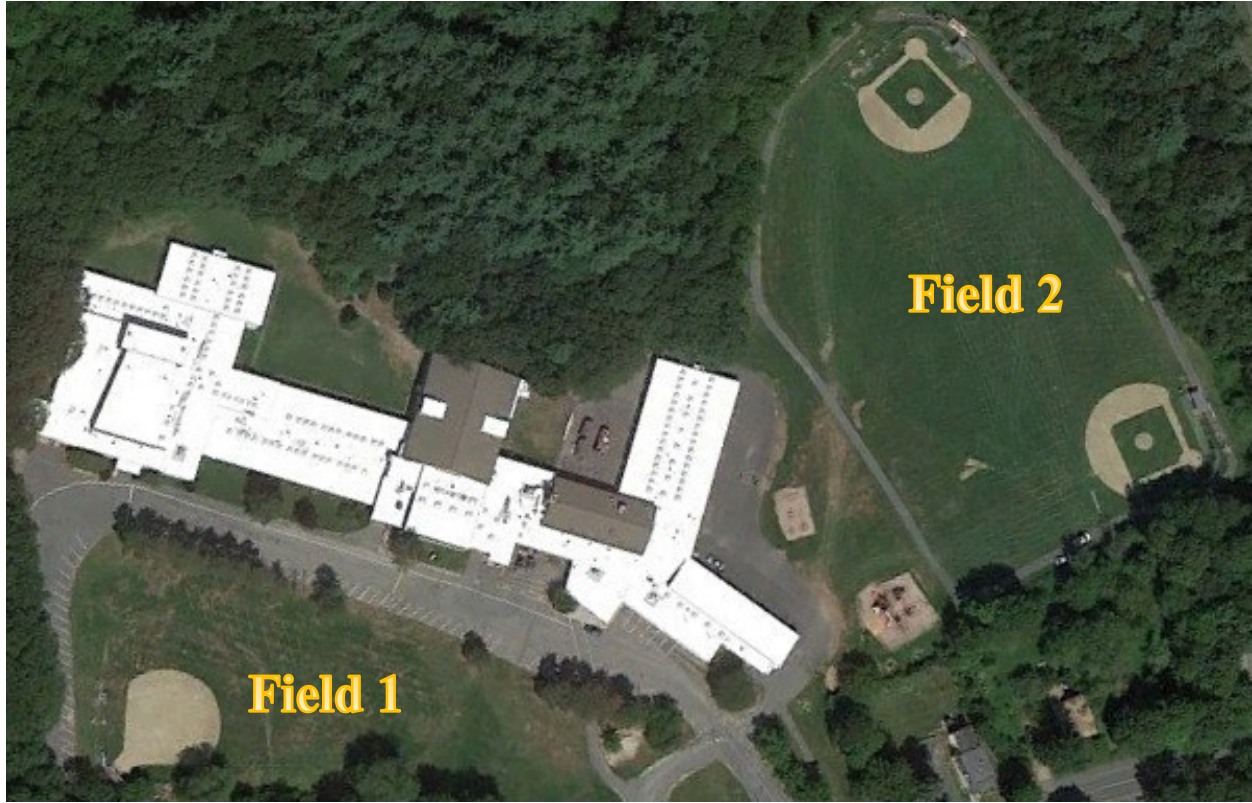
<b>Community Center Fields, 162 West Union St., Ashland, MA</b>	
Field 1	Upper Field
Field 2	Lower Field



<b>Gryncel Park, 1 High St., Ashland, MA</b>	
Field 1 - Majors	Little League Baseball Field
Field 2 - Minors	Little League Baseball Field



<b>Mindess School, 87 West Union St., Ashland, MA</b>	
Field 1 – Front	Little League Baseball Field
Field 2 - Back	2 Large Little League Baseball Fields



**Fee Structure and Field Usage Rating Multiple**

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

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

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

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

## Athletic Fields Enterprise Fund

## Section 17-12

### Budget Changes or Initiatives

Overall, the Fields budget increased \$13,973 (14.21%). Salaries increased \$79 (0.16%).

Non-payroll expenses increased \$13,894 (28.57%). This is mainly attributable to contracted services increasing by \$12,500. Contracted services increased as to allow the Town to contract out additional work to help maintain the fields and for irrigation maintenance for the high school, middle school, and community center.

<b>6300 - Athletic Fields</b>		<b>FY17 ACTUAL</b>	<b>FY18 BUDGET</b>	<b>FY19 BUDGET</b>	<b>\$ Change</b>	<b>% Change</b>
Object Code	Account Description					
51130	Salaries	30,856	48,688	48,768	79	0.16%
51300	Overtime & Recall/ Beeper	816	1,000	1,000	0	0.00%
51400	Longevity	0	0	205	205	
	<b>Subtotal: Personnel</b>	<b>31,671</b>	<b>49,688</b>	<b>49,973</b>	<b>79</b>	<b>0.16%</b>
52450	Contracted Services	24,167	25,000	37,500	12,500	50.00%
54400	Auto Parts & Supplies	380	1,000	1,000	0	0.00%
54450	Tools/ Hardware	72	1,000	1,000	0	0.00%
54730	Gravel, Loam, Mulch	1,920	0	2,000	2,000	
55800	Miscellaneous Supplies	1,647	800	2,000	1,200	150.00%
59710	Transfer to General Fund	16,290	20,832	19,026	-1,806	-8.67%
	<b>Subtotal: Expenses</b>	<b>44,476</b>	<b>48,632</b>	<b>62,526</b>	<b>13,894</b>	<b>28.57%</b>
	<b>Totals</b>	<b>76,147</b>	<b>98,321</b>	<b>112,499</b>	<b>13,973</b>	<b>14.21%</b>

**Background**

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

An enterprise fund, authorized by MGL Ch. 44 §53F<sup>1/2</sup>, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs are identified. This allows the community the option to recover total service costs through user fees.

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

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

The chart below shows the progress that Ashland has made in diverting recyclable items from the waste stream and saving on solid waste tonnage fees. It’s expected that after a town adopts a P-A-Y-T program that the percentage of recycling will rise rapidly during the first year of implementation and then drop slightly over the next couple of years, leveling off after a few years.

**Trash Enterprise Fund**

**Section 17-14**

	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>
Solid Waste Tonnage	5,270	3,283	3,300	3,252	3,275	3,306	3,322	3,330	3,328	3,470	3,328	3,030
Reduced Tonnage to FY06		1,987	1,970	2,018	1,995	1,964	1,948	1,940	1,942	1,800	1,942	2,241
% of Reduction		-38%	-37%	-38%	-38%	-37%	-37%	-37%	-37%	-34%	-37%	-43%
	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>
Recycling Tonnage	1,165	2,122	1,964	1,548	1,580	1,488	1,481	1,407	1,340	1,260	1,343	1,295
Reduced Tonnage to FY06		957	799	383	415	323	316	242	175	95	178	130
Recycling Rate	18%	39%	37%	32%	33%	31%	31%	30%	29%	27%	29%	30%
<b><u>Pre PAYT</u></b>												
<b><u>PAYT</u></b>												

Curbside textile recycling became available to all subscribers to the town’s waste reduction program in July of 2017 through a program with SimpleRecycling.com. The program allows residents to obtain special bags from SimpleRecycling.com to fill with unwanted and usable textiles and household goods (clothing, dishes, silverware, tools, toys etc.) to be set out at the curb on their regularly scheduled rubbish/recycling pick-up day and picked up by SimpleRecycling.com. This program not only allows residents with another outlet to recycle even more but, it also reduces the tonnage costs for solid waste removal by diverting these recyclable materials from the waste stream. The town even receives 1 cent for every pound of materials collected. During the first 7 months that this program has been operating, 52,367 pounds of materials have been collected.

FY18 brought about a major change to the way that household recycling is managed for curbside pick-up. The introduction and distribution of the wheeled recycling carts to the subscribers of the town's waste reduction program was a huge step in the right direction. The carts provide residents with a vessel to better contain and transport their recyclables to the curb, prevent recyclables from getting wet and blowing around during times of inclement weather and of course, they provide residents with 1 easy to maneuver container as opposed to having to manually carry multiple containers to the curb. Best of all, due to the diversity and effectiveness of Ashland's solid waste, recycling and hazardous waste collection programs and the town's annual reporting to the Massachusetts Department of Environmental Protection, the town will receive grants totaling \$134,000. This grant money will help defray the costs of the purchase of the new recycling carts.

In addition to the regular curbside pick-up of household rubbish and recycling, there are also several special collections and drop off days for those "hard to dispose of items". The monthly drop-off collections for used motor oil, oil based paints/stains, fluorescent light bulbs, compact fluorescent light bulbs, contained mercury and rechargeable batteries continue to be very successful and prove to be very useful to the town's residents. This drop-off collection is held on the 1<sup>st</sup> Saturday of each month from 9am-12noon @ the DPW yard.

Another special collection that occurs (4) times a year (1<sup>st</sup> Saturday of April, June, August and October from 9am-12noon at the DPW yard) is the Electronics Recycling Collection Days that not only help keep dangerous pollutants such as mercury & lead out of our drinking water sources, helps Ashland remain within the state's guidelines for hazardous material handling and removal and adhere to all state waste bans.

Ashland's Annual Household Hazardous Waste Day remains very popular with its residents. This highly anticipated day that takes place on a designated Saturday in May of every year provides Ashland's residents with an outlet for disposing of hazardous and toxic household items that as we all know, are increasingly more difficult to dispose of. Pesticides, gasoline, solvents, herbicides are among the many types of hazardous waste that are accepted at this event.

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

For purposes of showing a complete departmental overview, the following items are in Section 7 - Department of Public Works & Public Facilities: organizational chart, programs & services, personnel summary table, FY19 goals, and FY18 accomplishments.

**Revenue Fee Structure**

Effective Monday, February 1st, 2010 the cost of the Town of Ashland official Pay-As-You Throw orange trash bags will be as follows:

Small bags (14 gallon) will be \$5.25 per roll of 5 bags.

Large bags (33 gallon) will be \$9 per roll of 5 bags.

Each household pays a yearly base fee of \$146. Senior citizens age 65 and over can pay \$78. For senior citizens age 65 or over, an Abatement Application Form is available at <http://ashlandmass.com/DocumentCenter/View/1143>. This form must be filled out and approved to receive the reduced rate.

## Trash Enterprise Fund

## Section 17-17

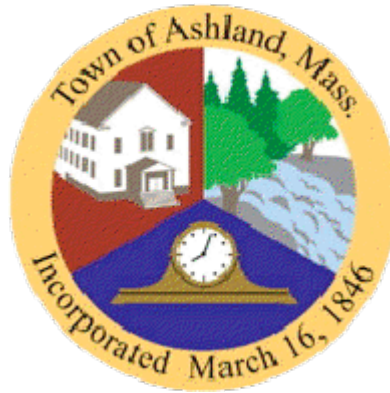
### Budget Changes

The Trash Enterprise Fund budget increased \$25,026 or (2.17%) over the prior year.

Salaries increased \$211 or 1.58% due to cost of living increases.

Non-payroll expenses increased \$24,815 (2.18%) which is mostly attributable to the contractual increase with Waste Management of 2% for trash and hazardous waste removal. Indirect costs or the transfer to the general fund increased due to the indirect cost charges being re-analyzed and updated for FY2019. For example, certain employees changed health plans over the year which resulted in a savings to the Town. Therefore, the amount the trash enterprise fund owes the general fund has been slightly increased.

6200 - Trash Enterprise Fund		FY17 ACTUAL	FY18 BUDGET	FY19 BUDGET	\$ Change	% Change
Object Code	Account Description					
51130	Permanent Salaries	13,132	13,132	13,343	211	1.61%
51400	Longevity	275	275	275	0	0.00%
	Subtotal: Personnel	13,407	13,407	13,618	211	1.58%
51910	Trash Removal	1,036,015	1,095,508	1,117,418	21,910	2.00%
52930	Hazardous Waste	15,830	17,000	17,000	0	0.00%
59710	Transfer to General	28,734	25,257	28,162	2,905	11.50%
	Subtotal: Expenses	1,080,579	1,137,765	1,162,580	24,815	2.18%
<b>Total 6200: Trash Collection</b>		<b>1,093,986</b>	<b>1,151,172</b>	<b>1,176,199</b>	<b>25,026</b>	<b>2.17%</b>



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**Overview****Water and Sewer**

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

For purposes of showing a complete departmental overview, the following items are in Section 7 - Department of Public Works & Public Facilities: organizational chart, programs & services, personnel summary table, FY19 goals, and FY18 accomplishments.

The Water and Sewer Department of the Town of Ashland is responsible for providing the Town with drinking water and sewage collection in a cost effective and environmentally friendly manner that meets the EPA and DEP Standards. The Town maintains approximately 2,200 Sewer Manholes, 1,600 Water Gates and 83 miles of pipes for Water, 67 miles for Sewer pipes, 6,362 feet of Water service lines from the ties and 5,001 feet of Sewer service lines from the ties.

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

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

**Budget Changes or Initiatives****Water**

The Water Enterprise Fund Budget increased \$67,530 (2.39%) over the prior year.

Total personnel costs increased \$39,743 (8.96%) over FY18. Salaries increased \$28,785 (7.07%) due to step increases and cost of living adjustments. Overtime increased \$10,000 over the FY18. The budget was based on FY17 as there were some emergencies (i.e. water main breaks) that required O.T. The beeper allowance, longevity, and uniform expense accounts are all contractual obligations of the union contract.

Non-payroll and non-capital/debt expenses decreased \$7,695 (0.55%). Line items were adjusted to reflect spending or actual costs in FY19.

Capital is being level funded for FY2019 at \$422,000 in total. Debt service has increased \$35,482 related to the amortization of the debt service and more specifically, the KADRA property.

**Water and Sewer Enterprise Funds**

**Section 17-20**

<b>6000 - Water Enterprise Fund</b>						
<b>Object Code</b>	<b>Account Description</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
51130	Permanent Positions	353,502	407,331	436,116	28,785	7.07%
51300	OT Recall/Beeper	23,515	15,000	25,000	10,000	66.67%
51350	Beeper Allowance	15,312	17,000	17,000	-	0.00%
51400	Longevity & Fringes	1,400	1,400	2,708	1,308	93.43%
51900	Uniform Expense/ Allowances	2,300	2,800	2,450	(350)	-12.50%
	Subtotal: Personnel	396,029	443,531	483,274	39,743	8.96%
52000	Purchase of Services	11,900	5,100	5,100	-	0.00%
52100	Utilities Expenses	207,445	205,000	205,000	-	0.00%
52410	Maint. Service Contract	20,711	20,000	20,000	-	0.00%
52450	Contracted Services	630,041	740,000	740,000	-	0.00%
52453	Purchase Lab Tests	655	-	-	-	
52710	Office Equipment Lease	834	300	1,000	700	233.33%
52720	Radio Equipment Repair/ Parts	161	300	300	-	0.00%
53410	Telephone Expenses	6,131	5,000	5,000	-	0.00%
53800	Other Purchased Service	1,748	19,000	19,000	-	0.00%
54000	Supplies	2,114	5,000	5,000	-	0.00%
54150	Postage/ Stamps/ Regular Mail	1,779	1,400	1,400	-	0.00%
54200	Office Supplies	115	500	500	-	0.00%
54400	Auto Parts & Supplies	7,865	8,000	8,000	-	0.00%
54450	Tools/ Hardware	3,646	5,000	5,000	-	0.00%
54600	Reference Books/Materials	-	-	150	150	
54700	Chemicals/Treatment	-	65	65	-	0.00%
54720	Asphalt/Hot-Top	2,739	500	1,500	1,000	200.00%
54730	Gravel, Loam, Mulch	402	5,700	2,500	(3,200)	-56.14%
54740	Water-Works Supplies	11,829	94,000	75,000	(19,000)	-20.21%
54880	Diesel	704	-	-	-	
55800	Miscellaneous Supplies	9,388	8,700	9,700	1,000	11.49%
56965	Repairs and Maintenance	-	25,000	25,000	-	0.00%
57000	Other Charges	11,395	6,700	6,700	-	0.00%
57100	Travel Expenses	25	100	100	-	0.00%
57300	Dues & Memeberships	700	660	1,000	340	51.52%
57400	Training/Conf./Courses	4,314	2,500	2,500	-	0.00%
57860	Expense Contingency	-	10,000	10,000	-	0.00%
59710	Transfer to General Fund	174,517	224,774	236,088	11,315	5.03%
	Subtotal: Expenses	1,111,156	1,393,299	1,385,603	(7,695)	-0.55%
58000	Capital Outlay	248,572	352,000	352,000	-	0.00%
58500	Purchase of Equipment	55,144	70,000	70,000	-	0.00%
59150	Principal Long Term DE	504,831	512,627	565,337	52,709	10.28%
59250	Interest on Notes	69,703	48,636	31,409	(17,227)	-35.42%
	Subtotal: Capital & Debt	878,250	983,263	1,018,746	35,482	3.61%
<b>Total 6000: Water Enterprise Fund</b>		<b>2,385,435</b>	<b>2,820,093</b>	<b>2,887,623</b>	<b>67,530</b>	<b>2.39%</b>

**Sewer**

The Sewer Enterprise Fund Budget increased \$439,610 (7.89%) over the prior year.

Total personnel costs increased \$13,585 (3.05%) over FY18. Salaries increased \$23,785 (5.84%) due to step increases and cost of living adjustments. Overtime decreased as almost all positions have been filled; therefore, the overtime account has been reduced. Also, there are less emergency type situations in the sewer department that require O.T. (i.e. such as water main breaks in Water) The beeper allowance, longevity, and uniform expense accounts are all contractual obligations of the union contract.

Non-payroll and non-capital/debt expenses increased \$542,881 (14.11%). MWRA's preliminary Fiscal Year 2019 sewer assessments were released February 21, 2018. Ashland showed an increase to \$2,719,113, a 4.9% over the prior year. The final FY18 Sewer Assessment for Ashland was \$2,592,423. In FY2019, the Town has budgeted \$2,726,886, which gives us \$7,700 in flexibility if the final assessment comes in slightly higher.

The payment to Framingham has increased drastically over the past year. This is largely attributable to the growth in Town and sewer flow to Framingham

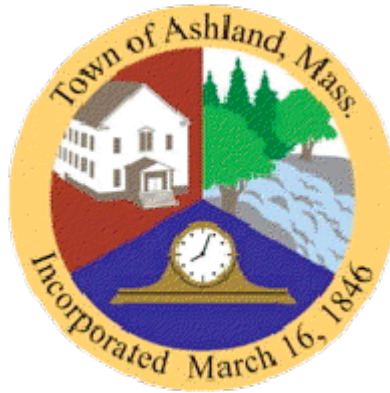
Capital is decreasing \$75,000 in total per the five-year capital plan. Debt service has decreased \$41,856 or 3.85% in total per the debt amortization schedule.

Indirect costs or the transfer to the general fund has increased \$11,315 to reflect indirect cost charged being updated for FY2019.

**Water and Sewer Enterprise Funds**

**Section 17-22**

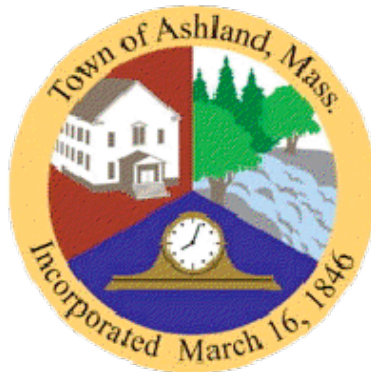
<b>61440 - Sewer Enterprise Fund</b>						
<b>Object Code</b>	<b>Account Description</b>	<b>FY17 Actual</b>	<b>FY18 Budget</b>	<b>FY19 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
51130	Permanent Positions	349,885	407,331	431,116	23,785	5.84%
51300	O.T.	7,208	15,000	7,500	(7,500)	-50.00%
51350	Beeper Allowance	14,429	16,000	15,000	(1,000)	-6.25%
51400	Longevity & Fringes	2,400	2,400	2,400	-	0.00%
51900	Uniform Expense/ Allowances	2,300	4,200	2,500	(1,700)	-40.48%
	Subtotal: Personnel	376,221	444,931	458,516	13,585	3.05%
52000	Purchase of Services	13,300	7,000	7,000	-	0.00%
52100	Utilities Expenses	68,005	67,000	67,000	-	0.00%
52410	Maint. Service Contract	1,552	200	1,500	1,300	650.00%
52450	Contracted Services	151,112	80,000	80,000	-	0.00%
52453	Purchase Lab Tests	480	600	500	(100)	-16.67%
52710	Office Equipment Lease	834	300	1,000	700	233.33%
52720	Radio Equipment Repair/ Parts	2,138	-	2,500	2,500	
53410	Telephone Expenses	3,365	4,000	3,500	(500)	-12.50%
53800	Other Purchased Service	1,748		-	-	
54000	Supplies	1,415	7,000	1,500	(5,500)	-78.57%
54150	Postage/ Stamps/ Regular Mail	360	600	400	(200)	-33.33%
54200	Office Supplies	101	300	300	-	0.00%
54400	Auto Parts & Supplies	7,701	6,500	6,500	-	0.00%
54450	Tools/ Hardware	3,558	8,000	4,000	(4,000)	-50.00%
54700	Chemicals/Treatment	62,977	50,000	50,000	-	0.00%
54720	Asphalt/Hot-Top	816	-		-	
54730	Gravel, Loam, Mulch	-	500	500	-	0.00%
55800	Miscellaneous Supplies	7,428	8,000	7,500	(500)	-6.25%
56950	MWRA Expense	2,485,174	2,610,243	2,726,886	116,643	4.47%
56955	Framingham IMA Herbert	94,290	98,222	95,000	(3,222)	-3.28%
56965	Repairs and Maintenance	-	25,000	25,000	-	0.00%
57000	Other Charges	3,339	5,000	5,000	-	0.00%
57050	Framingham Sewer Trunk	869,170	625,000	1,058,945	433,945	69.43%
57300	Dues & Memeberships	38	100	100	-	0.00%
57400	Training/Conf./Courses	918	500	1,000	500	100.00%
57860	Expense Contingency	2,100	20,000	10,000	(10,000)	-50.00%
59710	Transfer to General Fund	174,517	224,774	236,088	11,315	5.03%
	Subtotal: Expenses	3,956,434	3,848,839	4,391,720	542,881	14.11%
58000	Capital Outlay	76,293	100,000	115,000	15,000	15.00%
58500	Purchase of Equipment	87,337	90,000	-	(90,000)	-100.00%
59150	Principal Long Term DE	898,093	893,279	883,006	(10,273)	-1.15%
59250	Interest on Notes	229,269	193,071	161,488	(31,583)	-16.36%
	Subtotal: Capital & Debt	1,290,991	1,276,350	1,159,494	(116,856)	-9.16%
<b>Total 6100: Sewer Enterprise Fund</b>		<b>5,623,646</b>	<b>5,570,119</b>	<b>6,009,729</b>	<b>439,610</b>	<b>7.89%</b>



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# Special Revenue Funds

## Section 18



**The Community Preservation Act in Ashland**

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

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

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

Understanding the Property Tax Surcharge

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

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

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

Since adoption, the Town of Ashland has raised over approximately \$16.05 million in CPA funds through June 30, 2017, which includes a total of approximately \$5.7 million from the state's Community Preservation Trust Fund.

The following example illustrates the amount of this surcharge for an average priced home in Ashland for fiscal year 2018:

Average Price of a House in Ashland	\$434,500
Residential Tax Rate	\$16.61
Average Annual Tax	\$7,217.11
Annual CPA Surcharge for Average Priced Home	\$166.68

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

### **The Community Preservation Committee**

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

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

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

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

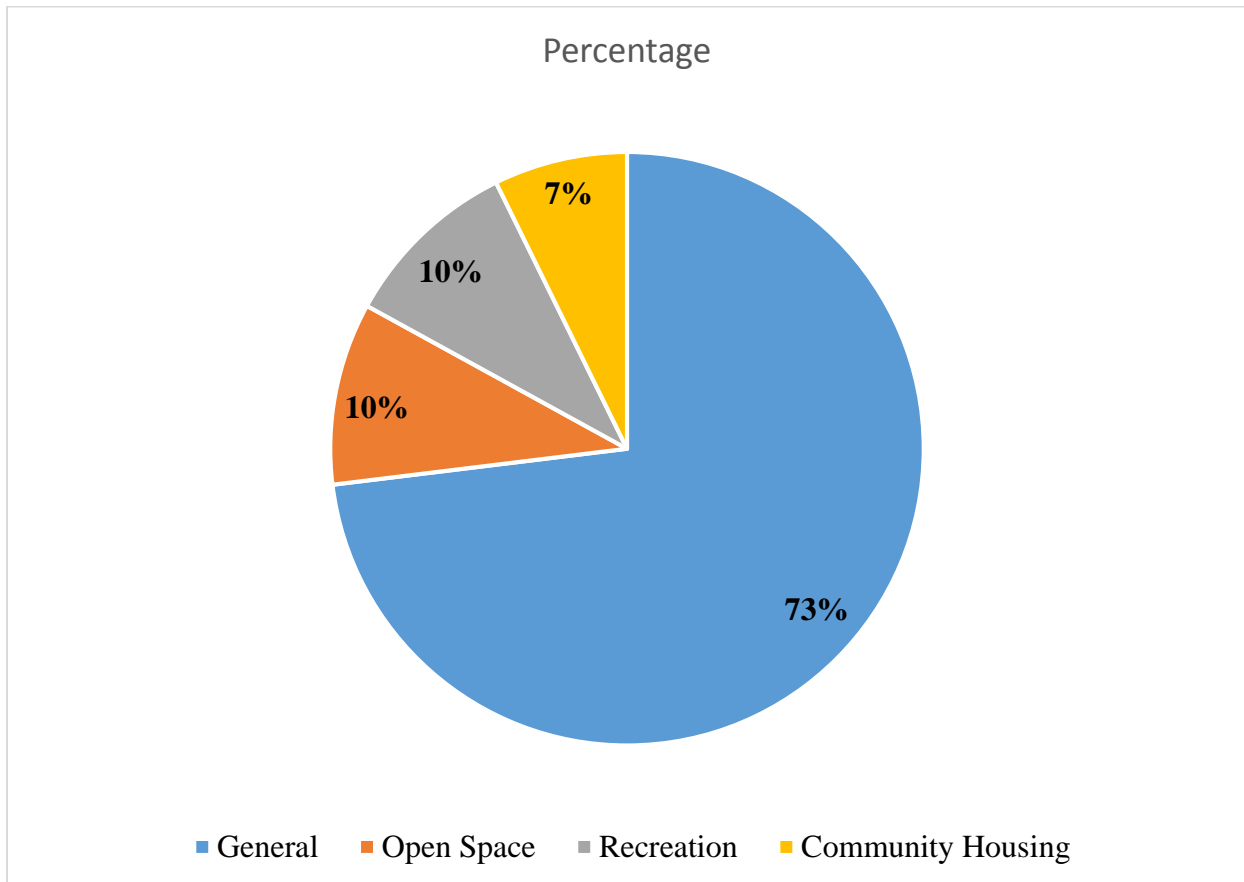
<http://www.mass.gov/legis/laws/mgl/gl-44b-toc.h>

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

**CPA Funding Requirements**

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

*The chart below shows the percentage of CPA funds which have been allocated to each category from the beginning of the program through the June 30, 2017.*



**FY19 Estimated Revenues**

<b>Estimated Revenues:</b>	
Estimated Tax Revenue for FY19	\$962,717
Estimated State Match (10%)	\$96,272
Interest	\$7,242
<b>Total FY19 Estimated Revenues</b>	<b>\$1,066,230</b>

The above chart shows the estimated revenues for FY19. In calculating the estimation, we begin with the estimated revenue generated for the current fiscal year (FY18) and multiply this number by the 3% surcharge. We then estimate the state match at 10% of FY19 revenues. Next, we estimated interest based upon prior year's actual interest earned and current market conditions.

**FY19 Appropriations & Set Asides**

<b>Appropriations &amp; Set Asides:</b>	
5% Administrative Budget	\$19,178
10% Open Space Reserve	\$36,438
10% Historic Preservation Reserve	\$36,438
10% Affordable Housing Reserve	\$36,438
70% Undesignated	\$255,063
<b>Total FY19 Set Asides</b>	<b>\$383,555</b>
<b>FY19 Debt Obligations:</b>	
Oak Street Bond Payment	\$168,150
High School Fields Bond Payment	\$342,650
Warren Woods Bond Payment	\$171,875
<b>Total FY19 Debt Appropriations</b>	<b>\$682,675</b>
<b>Total Appropriations &amp; Set Asides</b>	<b>\$1,066,230</b>

Community Preservation Fund 5 Year Forecast

	Estimated 2019	Estimated 2020	Estimated 2021	Estimated 2022	Estimated 2023
<b>CPA Beginning Balance</b>	\$2,758,443.54	\$3,131,998.92	\$3,551,828.94	\$4,022,826.70	\$4,542,560.11
Revenue - Taxes	962,716.52	991,598.01	1,021,345.95	1,051,986.33	1,083,545.92
Revenue - State	96,271.65	99,159.80	102,134.60	105,198.63	108,354.59
Revenue - Premium on Bond					
Revenue - Total Interest	7,242.21	7,242.21	7,242.21	7,242.21	7,242.21
<b>Total Revenue</b>	1,066,230.38	1,098,000.02	1,130,722.76	1,164,427.17	1,199,142.72
Misc. Expenses	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Open Space					
Historic Resources					
Comm Housing					
<b>Total Expense</b>	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Transfers In-Gen					
Transfers In-OS					
Transfers In-HR					
Transfers In-CH					
<b>Total Transfers In</b>	0.00	0.00	0.00	0.00	0.00
Transfers Out-Gen	581,268.75	569,713.75	554,218.75	540,754.69	526,940.63
Transfers Out-OS	46,406.25	45,056.25	43,706.25	42,989.07	42,271.88
Transfers Out-HR*	55,000.00	53,400.00	51,800.00	50,950.00	50,100.00
Transfers Out-CH					
<b>Total Transfers Out</b>	682,675.00	668,170.00	649,725.00	634,693.76	619,312.50
<b>Surplus (Deficit)</b>	373,555.38	419,830.02	470,997.76	519,733.41	569,830.22
<b>Ending Balance</b>	\$3,131,998.92	\$3,551,828.94	\$4,022,826.70	\$4,542,560.11	\$5,112,390.33

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

**How Community Preservation Act Funds Can Be Used**

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

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

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

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

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

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

**Definitions**

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

**Historic Resources**– A historic resource is defined to include a building, a structure, vessel, or other real property that is either listed or eligible for listing on the State Register of Historic Places or determined by the local Historic Commission to be significant in the history, archeology, architecture, or culture of the city or town.

**Recreational Land**– Land for active or passive recreational use including but not limited to the use of land for community gardens, trails and non-commercial youth and adult sports and the use of land as a park, playground or athletic field. Does not include horse or dog racing, or the use of land for a stadium, gymnasium or similar structure.

**Community Housing**- Housing for low and moderate income individuals and families, including low or moderate income seniors. Moderate income is less than 100% and low income is less than 80% of U.S. HUD Area Wide Median Income.

All Community Preservation Act funding requests require the recommendation of the project by the CPC to Town Meeting, and a majority vote of Town Meeting

*Below is a chart outlining the allowable uses of CPA funds:*

	<b>Open Space</b>	<b>Historic Resources</b>	<b>Recreational Land</b>	<b>Community Housing</b>
Acquire	Yes	Yes	Yes	Yes
Create	Yes	No	Yes	Yes
Preserve	Yes	Yes	Yes	Yes
Support	No	No	No	Yes
Rehabilitation/Restore	Yes*	Yes*	Yes*	Yes*

\*Yes, if acquired or created with CPA funds

## Goals, Needs, and Proposed Projects

The basic goals of the Ashland CPC reflect the goals and objectives of the town's Comprehensive Plan, Open Space and Recreation Plan, Affordable Housing Plan, Athletic Field Studies, and Historic Inventory Report. It is important that in recommending to Town Meeting the award of Community Preservation Act funding, the Community Preservation Committee will give preference to projects that address more than one area.

## Open Space

### Overview

Ashland needs a variety of open space resources distributed throughout town.

### Goals

1. Protect and preserve critical natural resources and wildlife habitat
  - (a) Identify critical parcels of land for municipal purchase or other methods of permanent protection from residential or commercial development
  - (b) Establish and maintain lines of communication with landowners to take advantage of opportunities to acquire and/or preserve property
  - (c) Support town acquisition of open space based on identified priorities, and
  - (d) Explore means and costs of purchasing Conservation Restrictions and other options for funding open space preservation
2. Protect and maintain surface and groundwater quality and quantity
3. Preserve, enhance and connect, where feasible, large parcels currently in agriculture, open space and recreational use, and other undisturbed natural areas.
4. Prioritize areas of critical concern and develop a process to purchase land for preservation or other sustainable land uses
5. Develop sustainable land uses on town-owned and private properties, such as eco-tourism and community supported agriculture (CSA)
6. Create trail linkages including new trails, bike paths, walkways and greenways
7. Encourage the preservation of open space within new subdivisions and cluster developments through the adoption of Open Space Residential Design (OSRD)

### Specific Criteria for Open Space Projects

Open space proposals which address as many of the following criteria as possible will receive preference:

- Permanently protects important wildlife habitat, including areas that
  - are of local significance for biodiversity
  - contains a variety of habitats, with a diversity of geologic features and types of vegetation

- contains a habitat type that is in danger of vanishing from Ashland
- preserves habitat for threatened or endangered species of plants or animals
  
- Preserves Ashland's rural and agricultural characteristics
- Provides opportunities for passive recreation and environmental education
- Protects or enhance wildlife corridors, promote connectivity of habitat or prevent fragmentation
- of habitats
- Provides connections with existing open space and offer potential trail linkages
- Preserves scenic views
- Borders a scenic road
- Protects watersheds and reservoirs
- Preserves important surface water bodies, including wetlands, vernal pools or riparian zones
- Preserves priority parcels identified in the most recently updated version of the Open Space and Recreation Plan

## **Historic Resources**

### Overview

Respect for the past is demonstrated in Ashland in areas where the look and feel of a small New England town has been preserved. Residents treasure the open space, stonewalls, and beautiful older homes that grace the scenic roadways. An active Historical Commission and Historical Society work to enhance preservation efforts. Ashland currently has one site, our Town Hall, listed on the National Historic Register and 125 buildings and sites registered with the Massachusetts Historical Commission. The “Community Wide Historic Properties Survey”, compiled by Kathleen Kelly Broomer in 2010 and produced by the Historical Commission, lists numerous historic sites in town worthy of preservation efforts. We encourage development that retains and incorporates historical buildings when planning future projects.

### Goals

1. Preserve and maintain Ashland’s historic landmarks and potential historic districts
2. Maintain the community’s traditional, historic character
3. Restore and enhance the buildings and property in the Town Center for increased public awareness and usage
4. Create additional National Historic Register sites, local historic districts and other opportunities to protect historic homes and resources

### Specific Criteria for Open Space Projects

Historical proposals which address as many of the following criteria as possible will receive preference:

- Protect, preserve, enhance, restore and/or rehabilitate historic, cultural, architectural or archaeological resources of significance, especially those that are threatened
- Protect, preserve, enhance, restore and/or rehabilitate town-owned and/or private properties, features or resources of historical significance
- Protect, preserve, enhance, restore and/or rehabilitate the historical function of a property or site
- Project demonstrates a public benefit
- Project demonstrates the ability to provide permanent protection for maintaining the historic resource

## **Recreational Land**

### Overview

Ashland has a long tradition of offering diversified active and passive recreational opportunities. These activities are organized and supported by a variety of town departments and groups including the Recreation Department, the School Department, citizen-run sports leagues, the Open Space and Recreation Committee, Ashland Field Management Group, and the Council on Aging.

Funding through the CPA is limited to the “acquisition, creation, preservation, rehabilitation and restoration of land for recreational use.” Recreation projects are funded from the Undesignated Reserve Account and/or the Open Space Account per CPA statute. A 2012 amendment to CPA broadened the law to make it clear that with respect to land for recreational use, “rehabilitation” could include the replacement of playground equipment and other capital improvements to the land or the facilities thereon to make them more functional for their intended recreational use. Maintenance and operational expenses are not eligible for CPA funding; only capital improvements are eligible (such as creation of new fields) Also included in this amendment was a prohibition on the use of CPA funds for the acquisition of artificial turf for athletic fields.

Under the CPA, recreational purposes are defined as “active or passive recreational use including, but not limited to, the use of land for community gardens, trails and youth and adult sports; and the use of land as a park, playground or athletic field.”

### Goals

1. Provide increased utilization of current town-owned recreational lands and facilities
2. Acquisition of land to fulfill identified current and future recreational needs
3. Support a diversity of recreational programs, both active and passive
4. Offer a range of recreational opportunities to all residents, regardless of age, gender or disability

### Specific Criteria for Open Space Projects

Recreation proposals which address as many of the following criteria as possible will receive preference:

- Support multiple recreation uses
- Serve a significant number of residents
- Expand the range of recreational opportunities available to Ashland residents of all ages
- Benefit Open Space and Recreation Committee and related initiatives by promoting passive recreation, such as hiking, biking, and cross-country skiing, on town owned or leased property
- Maximize the utility of land already owned by Ashland (e.g. school property, Stone Park, etc.)
- Promote the creative use of inactive railway and other corridors to create safe and healthful non-motorized transportation opportunities

## **Community Housing**

### Overview

For quite some time, concern was expressed that Ashland's housing stock was becoming more and more homogeneous due not to an overt plan but to the very nature of the zoning bylaws and the natural pressures of the housing market. Amendments are needed to the zoning bylaw encouraging more moderate priced housing, such as Incentive Senior Development and Accessory Apartment bylaws, to help provide sufficient incentive for builders to choose such developments over conventional single family subdivisions. Other efforts to encourage diversity, such as adoption of inclusionary zoning bylaws which require the construction of affordable housing within new subdivisions, should be developed to gain Town Meeting approval. Older residents, less affluent families and single people are being shut out of Ashland's housing market due to a lack of housing to fit different lifestyles.

State housing policy sets a goal of 10% affordable housing for municipalities throughout the state. Ashland housing stock certified as affordable is approximately 3.7%. Ashland, with its concentration of single-family housing, condominiums and escalating land values, has a long way to go in providing the kind of diversity called for by the state and desired by the town.

Affordable Housing Units as certified by the Department of Housing and Community Development as of June 2012:

- Park Road (40 elderly/disabled)
- Ashland Commons (96 units, mixed)
- Ashland House (66 units, elderly)
- Independent Living (4 special needs)
- Sudbury Park (10 LIP Homeowner units)
- Americas Boulevard (27 units to date)

Total affordable units: 243

### Goals

1. Encourage greater diversity and affordability of housing opportunities in Ashland to meet the

2. needs of a changing and diversified population with respect to age, household size and eligible incomes
3. Expand affordable housing opportunities in both business and residential districts
4. Encourage affordable housing units, including comprehensive permits that recognize the community's needs and goals
5. Encourage passage of a Compact Neighborhoods bylaw
6. Support initiatives within the Rail Transit District to include affordable housing
7. Encourage reuse and conversion of existing properties whenever feasible
8. Maintain existing affordable housing stock through deed restrictions or other means

**Specific Criteria for Open Space Projects**

- Community Housing proposals which address as many of the following criteria as possible will receive preference:
- Contribute to the goal of 10% affordability
- Promote a socioeconomic environment that encourages a diversity of income, ethnicity, religion and age
- Provide housing that is harmonious in design and scale with the surrounding community
- Intermingle affordable and market rate housing at levels that exceed state requirements for percentage of affordable units
- Ensure long-term affordability in perpetuity
- Promote use of existing buildings or construction on previously-developed or Town-owned sites
- Convert market rate to affordable units

**General Criteria**

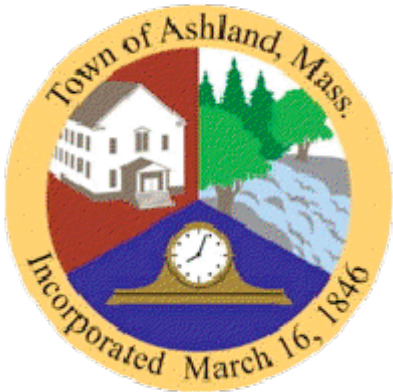
The Ashland Community Preservation Committee will give preference to proposals that meet the following general criteria:

- Are eligible for CPA funding according to the requirements described in the CPA legislation and any subsequent revisions
- Preserves the essential character of the town
- Saves resources that would otherwise be threatened and/or serve a currently under-served population
- Serves more than one CPA purpose (especially in linking open space, recreation, historic preservation and community housing) or demonstrates why serving multiple needs is not feasible
- Demonstrates practicality and feasibility, and demonstrate that they can be implemented expeditiously and within budget
- Produces an advantageous cost/benefit value
- Leverages additional public and/or private funds
- Preserves or utilize currently owned town assets
- Preserve the essential character of the town as described in the latest revision of the Comprehensive Plan
- Receive endorsement by other municipal boards or departments

Each community preservation project will also be judged based on the category specific criteria listed in each area

**Guidelines for Project Submission**

1. A meeting to review potential project proposals with the CPC is required. Please arrange with CPC Secretary, Ro Porter, to be placed on an upcoming meeting agenda.
2. Only after the pre-meeting, will submissions be accepted according to the following schedule.
3. Timeline for project submissions is as follows:
  - a. For Spring Town Meeting: Submission must be received no later than January 31st
  - b. For Fall Town Meeting: Submissions must be received no later than June 30th
  - c. Exceptions may be considered by a vote of the committee
4. Each project request must be submitted to the Community Preservation Committee using the Project Submission Form as a cover sheet. Applications should be submitted in eight (8) multiple copies.
5. Requests must include a statement of need and be documented with appropriate support information as detailed. The use of maps, visual aids and other supplemental information is encouraged.
6. Obtain quotes for project costs per MGL 30B guidelines. A meeting with the Town's procurement officer may be required.
7. If the request is part of a multi-year project, include the total project cost and allocations.
8. For applicants that have multiple project requests, please prioritize projects.
9. Applicants (or a designee) must be present at a CPC meeting to answer questions.



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## Revolving, Gift, and Donation Accounts

## Section 18-15

Account Description	Beginning Balance	Revenue	Expenditures	Transfers In/Out	Ending Balance
Marathon Donation	37.40	47,806.85	32,794.51		15,049.74
BAA Donation	12,080.42	61,550.00	73,630.42		0.00
Gift Account	525.00				525.00
Campanelli - Public Safety Contribution	0.00	140,000.00			140,000.00
Verizon Capital Revolving	234,514.39			(234,514.39)	0.00
Selectmen Gift Account	11,875.62	46,687.21	13,200.94		45,361.89
Needham Bank Donation	40,000.00		7,177.10		32,822.90
Warren Woods Gift	887,665.34		10,011.54		877,653.80
Village of America Public Safety	47,052.63			(35,000.00)	12,052.63
Web Site Donation	25.00				25.00
Mill Pond Maintenance	6,432.32				6,432.32
Official Flag Donation	1,644.00		1,277.50		366.50
Corner Spot Donations	0.00	62,251.93	49,327.59		12,924.34
200 Homer Ave Telechron Donations	0.00	18,400.00	17,056.41		1,343.59
Chestnut/Eliot - Underbrush Donations	0.00	15,000.00	10,000.00		5,000.00
Stormwater Revolving	20,203.17	4,100.00	149.62	(17,888.00)	6,265.55
Conservation Revolving	8,280.00				8,280.00
Open Space Marathon Park	1,600.00				1,600.00
Bike Path	0.00	79,550.00	26,358.05		53,191.95
Rail Transit District #2	29,311.44		24,629.15		4,682.29
VoA Clerk of the Works	58,800.00	-7,990.00	5,865.00		44,945.00
High Street Extension	0.00	5,005.92	1,145.00		3,860.92
466 Chestnut St. Project	9,726.27	39.31	500.00		9,265.58
Planning Consultant	31,881.29	40,928.80	47,615.43		25,194.66
Pulte Settlement	13,700.00				13,700.00
Zoning Board of Appeals	-1,479.76	1,650.00	1,622.40		(1,452.16)
466 Sidewalk Mitigation	8,215.00	17,885.00	9,480.00		16,620.00
Courbanize	0.00	2,450.00	900.00		1,550.00
Haley & Ward - Cedar St.	11,578.62				11,578.62
Sidewalk Construction Revolving	20,181.00				20,181.00
Wildwood Estates	10,964.40				10,964.40
Cable Access Revolving	55,355.44			(55,355.44)	0.00
Cable Access Gift Interest	10,584.19			(10,584.19)	0.00
Police Donation - R.Going	500.00				500.00
K-9 Donations	210.00			(210.00)	0.00
Gift Account	658.41			(15.00)	643.41
Community Policing	99.00			(99.00)	0.00
DARE Donations	154.87			(154.87)	0.00
Defibrillator Donation	1,443.67				1,443.67
Public Safety Donations	2,150.73		465.37	154.87	1,840.23
Fire Alarm Revolving	335.00				335.00
EMS Gifts	15,042.28				15,042.28
Campanelli Fire Donations	0.00	7,491.88	7,480.00		11.88
Animal Control Donations	0.00	150.00			150.00
Animal Emergency Care Fund	392.52	550.00			942.52
Animal Kennel Fund	1,126.02				1,126.02
Town of Holliston Revolving	38,067.52	38,000.00			76,067.52
466 Chestnut - Sewer Mitigation	62,775.00				62,775.00

Revolving, Gift, and Donation Accounts

Section 18-16

Account Description	Beginning Balance	Revenue	Expenditures	Transfers In/Out	Ending Balance
Engineering Revolving	20,718.38				20,718.38
West Union Sewer Gift	8,531.73				8,531.73
Water Rain Barrell Revolving	130.00	3,530.00	3,480.00		180.00
Hazardous Waste Revolving	45,617.50	4,285.00	5,625.00		44,277.50
Food Inspection Program Revolving	27,334.01	25,047.40	16,293.58		36,087.83
Tobacco Program Revolving	7,267.16	4,048.00	3,529.03		7,786.13
BOH Donations	630.00				630.00
BOH Ameresco	-20,400.00	20,400.00			0.00
Elderly in Need	336.30			(336.30)	0.00
Volunteer Coord. FCOA	0.00	2,000.00	2,000.00		0.00
Parkinson Exercise Instruction	600.00	3,505.00	2,920.00		1,185.00
Senior Center Donations	911.91	1,865.00	1,134.55	336.30	1,978.66
Senior Program Revolving	14,107.97	15,139.35	14,770.00		14,477.32
COA Lions Club Gift - Bus	165.00				165.00
COA BAA Local Grants	1,335.00		1,335.00		0.00
Community Center Rental Revolving	52,917.64	16,191.15	12,618.96		56,489.83
Food Pantry Donations	0.00	350.00			350.00
Youth Advisory Revolving	9,421.78				9,421.78
Youth Advisory Gift Account	9.38				9.38
Veterans Gifts	1,350.00				1,350.00
Lord Library Gift	11,156.70	6,809.13	50.58	627.70	18,542.95
Library Gift - D. Lada	625.04	2.66		(625.04)	2.66
Library Gift - Hahn	8,990.32	41.50	1,752.33		7,279.49
Library Memorial Fund	0.71			(0.71)	0.00
Library Donation - Barbara K.	1.95			(1.95)	0.00
Library Material Replacement Revolving	1,466.40	1,193.03	1,581.74		1,077.69
Library Gift - Schiesske	5,024.66	20,000.00			25,024.66
Recreation Revolving	329,413.12	257,587.45	216,231.75	(35,000.00)	335,768.82
Kids Spot - TopsyTurny Spinner Donations	0.00	1,305.00			1,305.00
Kids Spot Donations	8,901.30	1,759.00	7,107.00		3,553.30
Skate Park Donations	5,751.54				5,751.54
Historical Commission BAA Grant	377.00				377.00
Public Service Ins Recovery	153,044.51	15,804.64	7,321.55	(57,492.09)	104,035.51
Subtotal Town Revolving, Gifts, Donations	2,349,445.21	982,370.21	638,437.10	(446,158.11)	2,247,220.21

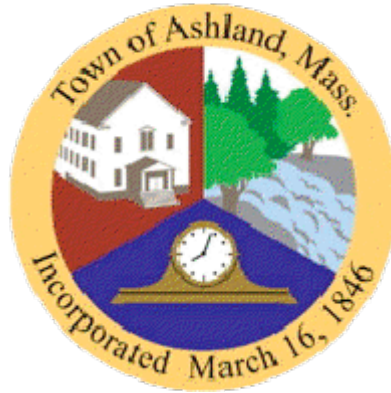
Note: The ending balances on all accounts are as of June 30, 2017.

**Revolving, Gift, and Donation Accounts**

**Section 18-17**

<b>Account Description</b>	<b>Beginning Balance</b>	<b>Revenue</b>	<b>Expenditures</b>	<b>Transfers In/Out</b>	<b>Ending Balance</b>
School Lunch	413,066.54	945,181.53	931,549.77		426,698.30
High School Activity	0.00				0.00
School Choice	491,169.94	310,061.00	89,069.64		712,161.30
Full Day Kindergarten	164,906.34	645,749.59	532,286.03		278,369.90
Daycare Revolving	268,685.09	573,954.13	606,860.14		235,779.08
Special Ed Revolving	11,408.44				11,408.44
Circuit Breaker Revolving	643,227.18	569,886.00	544,328.91	(98,898.00)	569,886.27
Preschool Revolving	135,490.17	650,471.31	591,458.25		194,503.23
Preschool ECCP Program	492.71				492.71
Adult Ed & Bldg Rental	465,842.12	385,793.21	181,904.30		669,731.03
SPED Tuition Revolving	84,297.89	28,920.50			113,218.39
Inter Tuition	5,500.00	5,250.00	808.00		9,942.00
School Gifts & Donations	242,950.49	159,028.82	139,486.97		262,492.34
Intramurals	22,120.97		2,370.00		19,750.97
Athletic Revolving	178,338.86	257,187.40	266,884.50		168,641.76
Community Education	118,169.53	51,333.00	50,366.27		119,136.26
School Bus Revolving	231,879.89	348,802.50	269,809.60		310,872.79
Vending Revolving	1,783.86				1,783.86
School Lost Books	8,584.41	1,117.07	2,266.57		7,434.91
Guidance Revolving	14,395.39	35,425.00	34,921.50		14,898.89
	3,089,243.28	4,022,979.53	3,312,820.68	(98,898.00)	3,700,504.13
Subtotal School Revolving, Gifts, Donations	3,502,309.82	4,968,161.06	4,244,370.45	(98,898.00)	4,127,202.43
Total Revolving, Gifts, Donations	5,851,755.03				4,127,202.43

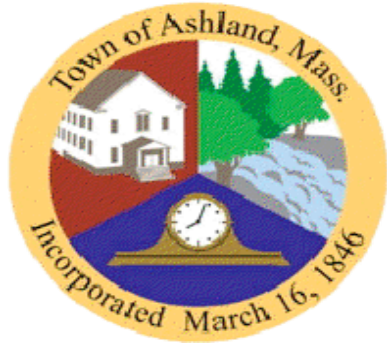
Note: The ending balances on all accounts are as of June 30, 2017.



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# Financial Trend Monitoring Report Section 19





# Town of Ashland, MA

## Financial Trend Monitoring Report

### Fiscal Year 2017



FTM Report covers the period July 1, 2007 (FY2008) through June 30, 2017 (FY2017)

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## I. INTRODUCTION—THE FINANCIAL TREND MONITORING SYSTEM

Welcome to the Town of Ashland’s Financial Trend Monitoring System (FTMS) Report. The purpose of the FTMS is to analyze key financial indicators in order to assess the financial direction of the Town. The report is designed to bring issues and opportunities to the attention of decision-makers through a systematic method of trend analysis. If employed correctly, the FTMS will help Town officials:

- Gain a better understanding of the Town’s current financial condition.
- Identify hidden and emerging problems before they reach serious proportions.
- Present a straightforward picture of the Town’s financial strengths and weaknesses to elected and appointed officials, citizens, and credit rating firms.
- Reinforce the need for long-range considerations during the annual budget process.
- Provide a starting place for setting, reviewing and updating of financial policies that guide financial decision-making.

Aspects of Financial Condition:

**Cash Solvency:** A governmental's ability to pay immediate obligations

**Budgetary Solvency:** It's ability to pay financial obligations within current fiscal period

**Long-Run Solvency:** Its ability to continue paying obligations in future fiscal periods, and

**Service-Level Solvency:** The government's ability to continue providing the level of service expected by its constituents.

The ultimate goal of the FTMS is to help local officials and management better assess and protect the Town of Ashland’s overall financial condition.

What is Financial Condition?

Financial condition is broadly defined as the ability of a Town to maintain existing service levels, withstand local and regional economic disruptions, and meet the demands of natural growth, decline and change. It is often discussed from the perspectives of cash solvency, budgetary solvency, long-run solvency and service-level solvency.

In the narrowest sense, financial condition means the ability of the Town to pay its immediate obligations over the next 30 to 90 days in order to maintain operations. This is typically referred to as “cash solvency.”

Beyond meeting its monthly cash obligations, a Town must also be able to generate enough revenues during a fiscal year to meet all its expenditures, without incurring operational deficits. With few exceptions, such as snow and ice overdrafts, the Town is legally obligated to maintain “budgetary solvency,” or a balanced fiscal year budget, while providing services to residents.

In a broader sense, financial condition means the Town’s ability in the long-run to pay all the costs of doing business, including those which may not appear during the current fiscal year, such as pension costs and liabilities for other post-employment benefits. This long-run balance between revenues and costs is referred to as “long-run solvency” and includes items such as debt commitments and investments designed to maintain capital facilities such as buildings and roads. As many municipalities know all too well, it is possible to defer such costs in the short-run, but failure to adequately invest in capital needs will cost more in the future and could even create issues of budgetary solvency if the needs go unmet for too long.

Lastly, financial condition must also be viewed from the perspective of the services that residents desire. “Service-level solvency” refers to the level and quality of the services that residents expect in order to maintain the health, safety and welfare of the community. A Town lacking service-level solvency might in all other respects be in sound financial condition, but be unable to support critical services at an adequate level. In a financial crisis situation, trying to maintain service-level solvency might result in a municipality experiencing cash, budgetary, or long-run solvency problems. That is why it is important to view the issue of financial condition from all four perspectives. During this prolonged period of chronic fiscal constraint, the goal is to prevent fiscal distress, which is a temporary imbalance, from becoming fiscal crisis where obligations can no longer be met.

Although unforeseen events can sometimes create a fiscal crisis, the signs of fiscal distress are often revealed in several recurring indicators. These include structural, economic, demographic and institutional factors. The indicators might manifest in an erosion of the economic base, a significant change in population size, or an interruption in the tax base. A loss of financial independence (through a greater reliance on intergovernmental revenues), a decline in productivity, or a large amount of immediate local government costs can also be indicative of the development of financial imbalances. For the Town of Ashland, which is in good financial condition, the FTMS will help provide a systematic way to monitor changes and anticipate future problems.

Fiscal Distress is the imbalance between the level of financial resources the Town has committed and its potential available resources. Fiscal Crisis occurs when the local government can no longer pay its bills or provide existing levels of service.

### **What is a Financial Trend Monitoring System?**

The Financial Trend Monitoring System (FTMS), as adapted from the system developed by the International City/County Management Association (ICMA), “identifies the factors that affect financial condition and arranges them in a rational order so that they can be more easily analyzed and measured.”

It is a management tool that pulls together the pertinent information from the Town’s budgetary and financial reports, mixes it with the appropriate economic and demographic data, and creates a series of Town-specific financial indicators that, when plotted over a period of time, can be used to monitor changes in financial condition. The financial indicators include such things as revenue and expenditure trends, financial reserves, changes in the tax base, one-time revenue dependencies, debt, and external revenue dependencies.

## What are Financial Indicators?

Financial indicators are the primary tools of the Financial Trend Monitoring System. They represent a way to quantify changes in the factors with which they are associated. Many aspects of financial condition cannot be measured explicitly; however, by quantifying indicators and plotting them over a period of time, decision-makers can begin to monitor and evaluate the Town's financial performance. The use of these indicators will not provide answers as to why a problem is occurring or what the appropriate solution is, but it may provide the opportunity to make an informed management response.

### Objectives of the FTMS

**Predict:** so that the Town can be prepared to deal with fiscal distress before it becomes fiscal crisis

**Avert:** and take action to avoid fiscal crisis

**Mitigate:** through corrective action and/or policy changes regain sound financial footing, or at least contain the problem, and

**Prevent:** a recurrence of fiscal distress after the Town addresses the current issue or crisis (i.e. reliance on one time revenue)

### Expenditure Indicators

Expenditures are a rough measure of a local government's service output. Generally, the more a local government spends in constant dollars, the more services it is providing, although this does not take into account how effective the services are or how efficiently they are delivered. To determine whether a government is living within its revenues, the first issue to consider is expenditure growth rate.

Because local governments are required to have a balanced budget, it would seem unlikely that expenditure growth would exceed revenue growth. Nevertheless, the annual budget can be balanced in a number of subtle ways that will create a long-run imbalance in which expenditure outlays and commitments grow faster than revenues. Some of the more common ways are to use non-recurring revenues (one-time monies), to borrow (pay for operating capital through a long-term capital improvement plan), or make use of reserve funds (Stabilization or Free Cash) to fund operational expenses. Other ways are to defer maintenance on capital items or to defer funding of a future liability, such as a pension obligation or other retiree benefits. In each case, the annual budget remains balanced, but the long-run budget develops a deficit. Although long-run deficits might, conceivably, be made up through windfalls such as additional State Aid, grants, or other revenue surges, allowing such deficits to develop is risky.

A second issue to consider is expenditure flexibility. Expenditure flexibility is a measure of a local government's freedom to adjust its service levels to changing conditions, and considers the level of mandatory or fixed costs. Ideally, a government's expenditure growth rate will not exceed its revenue growth rate, and the government will have maximum flexibility to adjust spending. An increase in mandatory costs, such as debt service, employee benefits, and property and other insurances, renders a government less able to adjust to change.

## Revenue Indicators

Revenues determine the capacity of a local government to provide service. Important issues to consider in revenue analysis are growth, flexibility, dependability, diversity, administration, and elasticity. Under ideal conditions, revenues would grow at a rate equal to or greater than the combined effects of inflation and expenditures. They would be sufficiently flexible (free from spending restrictions) to allow adjustments to changing conditions. They would be balanced between elastic and inelastic in relation to inflation and the economic base; that is, some would grow with inflation and the economic base and others would remain relatively constant. Revenue sources would be diversified- not overly dependent on residential, commercial, or industrial land uses, or on external funding sources, such as discretionary State Aid. Fees would be regularly evaluated to cover cost increases.

Analyzing revenue structure will help to identify the following types of problems:

- ÿ Deterioration of the revenue base
- ÿ Practices or policies that may adversely affect revenue yields
- ÿ Poor revenue-estimating practices
- ÿ Inefficiency in the collection and administration of revenues
- ÿ Overdependence on obsolete or intergovernmental revenue sources
- ÿ Fees that are not covering the cost of services

This analysis may be used to provide the framework for the development of new, and update of existing fiscal policies to guide budget development.

Which Fiscal Indicators are included in the report?

Although the comprehensive ICMA model contains dozens of potential indicators for measuring municipal financial condition, a relevant sample has been selected as part of Ashland's Financial Trend Monitoring Report (FTMR). Others were omitted because either they are not applicable to Ashland's situation or because we do not have the data to be able to consistently develop these indicators at this time. We hope to further expand the indicators included in the report in the future. The 15 indicators that have been selected for use in monitoring the Town of Ashland's financial condition are displayed graphically on the following pages and were chosen based upon the availability of data and their appropriateness for Ashland.

**Part 1 - Financial Indicators****Factor 1 - Revenue Indicators:**

Intergovernmental Revenues  
 Elastic Revenues  
 Tax Revenues  
 Uncollected Property Taxes  
 Revenues per Capita

**Factor 2 - Expenditure Indicators:**

Expenditures per Capita  
 Expenditures by Function  
 Fringe Benefits

**Factor 3 - Operating Position Indicators:**

Financial Reserves/Fund Balance

**Factor 4 - Debt Indicators:**

Long Term Debt  
 Debt Service

**Factor 5 - Unfunded Liability Indicators:**

Post Employment Benefits

**Factor 6 - Capital Plant Indicators:**

Capital Outlay

**Part 2 - Environmental Indicators****Factor 7 - Community Needs Indicators**

Population  
 Top Five Taxpayers

The FTMR is intended to assist the Town's Administration, Board of Selectmen, Finance Committee, and School Committee in setting long-range policy priorities, and can provide a logical way of introducing long-range considerations into the annual budget process. The following report has been developed using the ICMA manual entitled Evaluating Financial Condition, A Handbook for Local Government.

**What Methodology was used to compile the data in the report?**

The Financial Trend Monitoring System (FTMS) analysis covers the period of July 1, 2006 through June 30, 2017. Actual data has been presented for the Town's General Fund for the Fiscal Years 2007 through 2017. The actual data is taken from Schedule A, the Department of Revenue (DOR) Tax Rate Recapitulation reports as well as from various other DOR reports and the Town finance/accounting department. Adjustments and exceptions are noted in the report.

Constant dollars are nominal dollars adjusted for inflation using data from the U.S. Department of Labor, Bureau of Labor Statistics for the Boston-Brockton-Nashua statistical area. The average of the first 7 months of calendar year 2016 was used for FY2016. CPI-U data is the Consumer Price Index for all urban consumers in the New England region. For the purpose of this analysis, FY2006 is the base year beginning at 100.

Population data was derived from the Federal Census for FY2010 and FY2000. Federal Census for FY2010 was 16,593 and FY2000 was 14,674. During this period, the population % change was 13.1% or on average 1.3% per year. Utilized the FY2010 census and factored in 1.3% each subsequent and prior year.

## **FTMR Executive Summary**

### **Current Financial Condition**

Ashland is in excellent financial condition. The Town's financial reserves have improved drastically over the past few years due to strong management, conservative budgeting practices, and the financial reserve policy which was drafted and implemented just a few years ago. The General Stabilization Fund closed the fiscal year with a balance of \$5,287,912, a solid 9.64% of the FY17 operating budget. At the 11/14/17 Special Town Meeting, the Town appropriated \$410,000 into the general stabilization fund, which helped the Town achieve its' 10% goal of having 10% of the Town's operating budget in reserves. The Town also has a SPED and Capital Stabilization Fund, which have current balances of \$647,914 and \$17,639 respectively. Debt is manageable and our bond rating was upgraded to AAA/Stable in August 2016.

### **Identify Emerging Problems**

Based on the analysis, it is apparent that long-run solvency surrounding OPEB obligations and capital investment are continuing problems. Uncertainty surrounding the level of State Aid, future health insurance premium increases, and increases in pension obligations remain significant areas of exposure for the annual operating budget. From a service level solvency standpoint, the Town has added several new positions over the past two years which include 4 new firefighters, two police officers, 2 human service positions, library staffing hours, and a few DPW workers. However, as the Town grows in population, a need to increase staffing levels will follow. Consequently, any increases in full-time staffing will have a multiplier effect on the budget for health insurance, pension and OPEB costs.

### **Financial Strengths and Weaknesses**

The adoption of the Financial Reserves Policy in December 2013 strengthened the Town's financial condition with zero reliance on one-time revenues in the operating budget. In addition, the financial reserve policy appropriates a percentage of free cash to capital investment and the remainder to the stabilization funds which has insured that one-time funds are only utilized for one-time expenditures or to increase the Town's reserves. The growth in revenue from property taxes, which has kept pace with inflation, as well as excellent tax collections are financial strengths for the Town.

### **Long-Range Budget Considerations**

The population in the Town of Ashland is growing and the Town has made great strides in increasing service levels to keep pace. The Town has successfully added several positions over the course of two years. Ashland has accomplished this while increasing and reaching its' goal of having 10% of budgeted revenues in the general stabilization fund. However, as the Town continues to grow, the need to address this growth and maintain service-level solvency may require a corresponding increase in personnel again in the future.

**Policy Updates**

The Town will continue to adhere to the financial policies set in place. Moving forward it will be important for the Town to continue to fund the OPEB liability. The OPEB Trust Fund was established at the May 2014 Annual Town Meeting for this purpose, and during FY2015 the first annual transfer was made to the Trust (\$500,000). The Town closed its' OPEB Stabilization Fund and transferred the assets to the trust fund. The Trust Fund has a current balance of approximately \$1,853,100. Economic development policies and programs will be continuously reviewed in order to stimulate ongoing development of the tax base.

**FISCAL INDICATOR****FY2017****Part 1 - Financial Indicators****Factor 1 - Revenue Indicators:**

Intergovernmental Revenues	<b>Favorable</b>
Elastic Revenues	<b>Favorable</b>
Tax Revenues	<b>Favorable</b>
Uncollected Property Taxes	<b>Favorable</b>
Revenues per Capita	<b>Uncertain</b>

**Factor 2 - Expenditures Indicators:**

Expenditures per Capita	<b>Uncertain</b>
Expenditures by Function	<b>Favorable</b>
Fringe Benefits	<b>Uncertain</b>

**Factor 3 - Operating Position Indicators:**

Financial Reserves/Fund Balance	<b>Favorable</b>
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**Factor 4 - Debt Indicators:**

Long Term Debt	<b>Favorable</b>
Debt Service	<b>Favorable</b>

**Factor 5 - Unfunded Liability Indicators:**

Other Post Emp FTM Report covers the period July 1, 2007 (FY2008) †	<b>Favorable</b>
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**Factor 6 - Capital Plant Indicators:**

Capital Outlay	<b>Favorable</b>
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**Part 2 - Environmental Indicators****Factor 7 - Community Needs Indicators**

Population	<b>Uncertain</b>
Top Five Taxpayers	<b>Favorable</b>

# Section III

## Fiscal & Environmental Indicator Analysis

FTM Report covers the period July 1, 2007 (FY2008) through June 30, 2017 (FY2017)

### Factor 1: Revenue Indicators - Intergovernmental Revenues (State Aid)

**Formula:**

$$\frac{\text{Intergovernmental operating revenues}}{\text{Operating revenues}}$$

Ashland Trend	
Favorable	X
Marginal	
Unfavorable	
Uncertain	

**Warning Trend:** Increasing amount of intergovernmental operating revenues as a percentage of Operating revenues.

**Description:**

A reduction in State Aid as a percentage of operating revenues is generally perceived as a warning trend. However, intergovernmental revenues as a percentage of the operating budget are also important because an overdependence upon such revenues can be harmful. State governments struggle with their own budget problems and when the economy is not robust, frequently they have reduced aid to local governments. The reduction of intergovernmental funds leaves the municipal government with the dilemma of cutting programs or funding them from general fund revenues. Any decline in intergovernmental funding is difficult for a municipality to absorb. Standard & Poors reviews the composition of a municipality's revenue stream and the stability of major revenues such as intergovernmental aid.

**Analysis:**

The level of State Aid and other intergovernmental revenues provided to municipalities is a continuing concern in Massachusetts because State Aid is unreliable. During FY2007 through FY2010, the Town of Ashland was one of many communities that felt the impact of the Great Recession. The Great Recession was the largest downturn in economic activity since the Great Depression. At that time, Ashland relied on State Aid; therefore, when cuts were made, the Town was forced to utilize its free cash or reserves to balance the budget. The Town was utilizing its reserves at a rate greater than the funds being appropriated into the reserve fund. However, the Town of Ashland has seen a favorable trend from FY2013 through FY2017. Not only is there a favorable trend, the Town has increased its reserves from \$600,000 in FY2008 to over \$5.2 million in FY2017. The increase in the reserves are thanks to the financial reserve policy implemented in December 2013. The potential for the Commonwealth to cut State Aid requires the Town to carefully monitor these revenues, and to have contingency plans if State Aid were reduced. The Town of Ashland Reserves Policy calls for withdrawals from the General Stabilization Fund if the Governor utilizes executive authority to reduce budgeted lines of local aid (9c cuts) by 10% or more or if State budget numbers for local aid are budgeted at fifteen percent (15%) less than the prior year's local aid numbers.

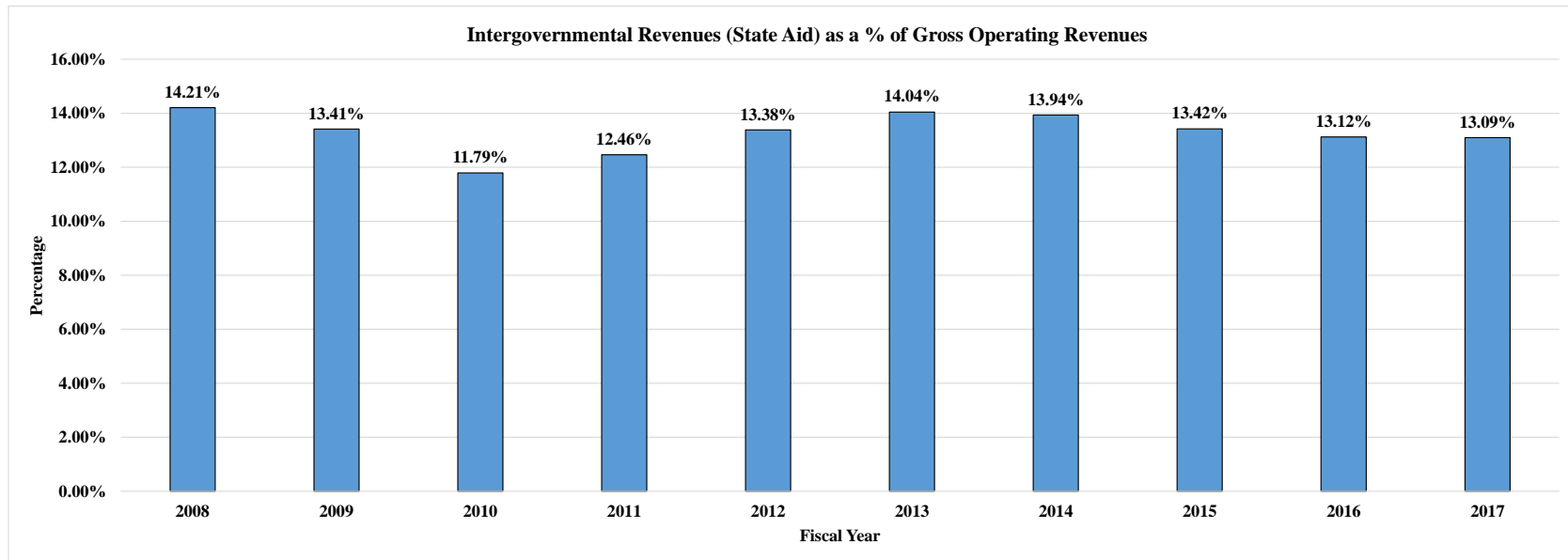
**Factor 1: Revenue Indicators - Intergovernmental Revenues (State Aid)**

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Operating revenue*	\$48,003,067	\$44,925,669	\$51,451,434	\$48,955,499	\$47,132,191	\$48,721,532	\$50,682,434	\$51,866,788	\$53,708,861	\$56,546,074
Actual State Aid Received**	\$6,819,000	\$6,026,297	\$6,067,195	\$6,099,466	\$6,306,918	\$6,842,317	\$7,063,033	\$6,960,576	\$7,047,364	\$7,404,687
State Aid as a % of Operating Revenue	14.21%	13.41%	11.79%	12.46%	13.38%	14.04%	13.94%	13.42%	13.12%	13.09%
CPI - U, Base Period = 1982-1984	235.4	233.8	237.4	243.9	247.7	251.1	255.2	256.7	260.5	266
CPI - U, Adjust to 2006 Base Year	105.50	104.79	106.43	109.31	111.04	112.57	114.38	115.07	116.76	119.09
CPI in decimals	1.05	1.05	1.06	1.09	1.11	1.13	1.14	1.15	1.17	1.19
Property Tax Revenue (constant dollars)	\$45,500,634	\$42,873,653	\$48,342,844	\$44,784,021	\$42,445,665	\$43,281,903	\$44,310,188	\$45,075,202	\$45,997,877	\$47,479,974
Actual State Aid Received (constant dollars)	\$6,463,521	\$5,751,041	\$5,700,628	\$5,579,733	\$5,679,798	\$6,078,391	\$6,175,006	\$6,049,138	\$6,035,574	\$6,217,484
State Aid as a % of Operating Revenue	14.21%	13.41%	11.79%	12.46%	13.38%	14.04%	13.94%	13.42%	13.12%	13.09%

Notes:

\*Source: Schedule A - Total General Fund Revenues.

\*\*Source: Balance Sheet Checklist submitted to DOR (Actual cherry sheet receipts net of offsets)



### Factor 1: Revenue Indicators - Elastic (Economic Growth) Revenues

**Formula:**

Economic Growth Revenues  
Net Operating revenues

Favorable	X
Marginal	
Unfavorable	
Uncertain	X

Warning Trend: Decreasing amount of elastic operating revenues (economic growth revenues) as a percentage of Operating revenues.

**Description:**

Revenues related to economic growth (elastic revenue sources) include tax levy growth from new development, motor vehicle excise taxes, as well as building permits and construction related permit fees. These revenues are sensitive to changes in the level of economic activity. A decrease in new economic development and building permit fees may be a leading indicator of smaller future increases in the tax levy. A balance between elastic and inelastic revenues mitigate the effects of economic growth or decline. Standard & Poors believes that diverse revenue sources strengthen financial performance.

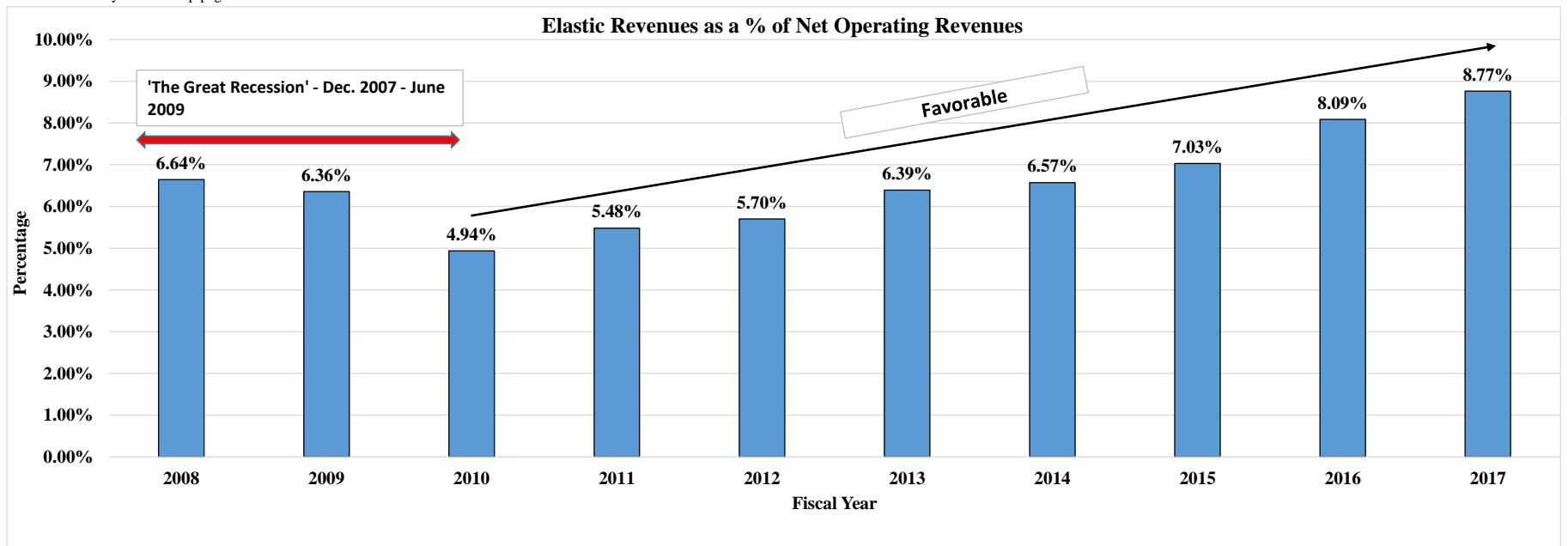
**Analysis:**

Although recent years have seen a positive trend in Ashland's economic revenues, future growth is uncertain as major projects are in process and there are fewer significant developments currently in the permitting stage. In addition, the Town recently passed a rate of development bylaw which employs temporary restrictions on the issuance of building permits for residential developments. The terms of this bylaw shall expire four years following its effective date. Further information on this bylaw can be found on the Town of Ashland website. Also, the Board of Selectmen implemented a sewer hookup moratorium back in July 2016. The regulation means developers will either have to build septic systems or own treatment plants. The ban lasts until December 31, 2017, and is aimed, for the most part, at large scale housing developments. Both the bylaw and moratorium allow the Town to analyze the impacts of a development and prepare. A significant contributor to Ashland in the past year and current year has been the Rail Transit District project, a 398 apartment complex. Looking forward, the Town's future revenue from economic growth remains uncertain. However, all the variables that have contributed to the Town's past economic development success, available land, single tax rate and prime location all remain and it is simply a matter of when the next significant development will occur.

**Factor 1: Revenue Indicators - Elastic (Economic Growth) Revenues**

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Operating revenue*	\$48,003,067	\$44,925,669	\$51,451,434	\$48,955,499	\$47,132,191	\$48,721,532	\$50,682,434	\$51,866,788	\$53,708,861	\$56,546,074
Less - Excluded Debt**	\$2,540,029	\$2,474,223	\$2,498,583	\$2,427,427	\$2,364,184	\$2,093,734	\$2,067,901	\$1,943,733	\$1,777,626	\$1,669,280
Net Operating revenue	\$45,463,038	\$42,451,446	\$48,952,851	\$46,528,072	\$44,768,007	\$46,627,798	\$48,614,533	\$49,923,055	\$51,931,235	\$54,876,794
Building Related Fees & Permits***	\$227,477	\$166,424	\$216,368	\$288,734	\$207,294	\$295,344	\$464,005	\$374,470	\$672,261	\$1,088,096
Motor Vehicle Excise&	\$2,141,759	\$2,081,134	\$1,947,891	\$1,995,830	\$2,085,271	\$2,401,472	\$2,358,597	\$2,401,517	\$2,547,445	\$2,724,638
Tax Levy from New Construction****	\$651,293	\$451,138	\$252,525	\$266,297	\$259,378	\$284,483	\$356,891	\$533,905	\$758,989	\$777,133
Meals Tax ^	\$0	\$0	\$0	\$0	\$0	\$0	\$14,943	\$200,474	\$220,800	\$220,643
Total Economic Growth Revenues	\$3,020,528	\$2,698,696	\$2,416,784	\$2,550,861	\$2,551,943	\$2,981,299	\$3,194,436	\$3,510,366	\$4,199,495	\$4,810,510
Economic Growth Revenues as a % of Net Operating Revenues	6.64%	6.36%	4.94%	5.48%	5.70%	6.39%	6.57%	7.03%	8.09%	8.77%

- Notes:
- \*Source: Schedule A - Total General Fund Revenues.
  - \*\*Source: Gateway - Tax Rate - DE-1 (Debt Exclusion)
  - \*\*\*Source: Ashland Finance Dept. - Building Related Fees & Permits includes the following permits: Street Opening, Building, Plumbing, Wiring, Gas & Electrical.
  - \*\*\*\*Source: Gateway - Tax Rate - Levy Limit Form
  - ^Source: Gateway - Tax Recap page 3



## Factor 1: Revenue Indicators - Property Tax Revenues

<p><b>Formula:</b>  <math display="block">\frac{\text{Net Property Tax Revenues}}{\text{Consumer Price Index}}</math></p>
---

Ashland Trend	
Favorable	X
Marginal	
Unfavorable	
Uncertain	

**Warning Trend:** A decline in property tax revenues (measured in constant dollars) is considered a warning indicator.

### Description:

The property tax levy is the revenue a community can raise through real and personal property taxes. In Massachusetts, municipal revenues to support local spending for schools, public safety and other public services are raised through the property tax levy, state aid, local receipts and other sources. The property tax levy is the largest source of revenue for most cities and towns. The expenditure budget of a Town or City is the driver of the tax levy and determines how much needs to be raised in taxes (after adjusting for other sources of revenue). However, municipalities are restricted as to how much can be levied each year known as Proposition 2.5%. The name refers to the 2.5% ceiling on total property taxes annually as well as the 2.5% limit on property tax increases. In Ashland, property tax revenues account for approximately 70% of the revenue budget.

### Analysis:

The analysis shows that property tax revenue adjusted to constant dollars is positive and have kept pace with inflation. Further, the Town's revenue growth has occurred despite having no operating Proposition 2 ½ overrides.

<b>Factor 1: Revenue Indicators - Property Tax Revenues</b>										
<b>Fiscal Year</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Residential Property Tax Levy*	\$28,491,786	\$29,444,493	\$30,300,762	\$31,141,214	\$31,979,376	\$32,670,338	\$33,750,990	\$34,982,345	\$36,276,915	\$37,724,748
Open Space Tax Levy*	\$9,525	\$5,853	\$4,852	\$5,010	\$5,218	\$5,397	\$5,476	\$4,733	\$4,848	\$4,763
Commercial Property Tax Levy*	\$1,518,064	\$1,621,680	\$1,686,157	\$1,742,102	\$1,807,273	\$1,870,320	\$1,914,613	\$1,962,666	\$2,237,213	\$2,379,279
Industrial Property Tax Levy*	\$575,094	\$614,978	\$635,156	\$637,649	\$643,824	\$661,148	\$656,554	\$621,181	\$610,371	\$629,830
Personal Property Tax Levy*	\$506,950	\$527,540	\$601,286	\$677,070	\$746,453	\$804,897	\$866,559	\$909,703	\$858,484	\$871,678
Property Tax Total	\$31,101,419	\$32,214,544	\$33,228,212	\$34,203,045	\$35,182,144	\$36,012,101	\$37,194,193	\$38,480,628	\$39,987,832	\$41,610,299
Less - Excluded Debt**	\$2,540,029	\$2,474,223	\$2,498,583	\$2,427,427	\$2,364,184	\$2,093,734	\$2,067,901	\$1,943,733	\$1,777,626	\$1,669,280
Net Property Tax Revenue (nominal dollars)	\$28,561,390	\$29,740,321	\$30,729,629	\$31,775,618	\$32,817,960	\$33,918,367	\$35,126,292	\$36,536,895	\$38,210,206	\$39,941,019
Percent Increase/Decrease	4.82%	4.13%	3.33%	3.40%	3.28%	3.35%	3.56%	4.02%	4.58%	4.53%
CPI - U, Base Period = 1982-1984	235.4	233.8	237.4	243.9	247.7	251.1	255.2	256.7	260.5	266
CPI - U, Adjust to 2006 Base Year	105.50	104.79	106.43	109.31	111.04	112.57	114.38	115.07	116.76	119.09
CPI in decimals	1.05	1.05	1.06	1.09	1.11	1.13	1.14	1.15	1.17	1.19
<b>Property Tax Revenue (constant dollars)</b>	\$27,072,465	\$28,381,908	\$28,873,008	\$29,068,031	\$29,554,750	\$30,131,472	\$30,709,902	\$31,752,649	\$32,724,364	\$33,537,227
Percent Change - Property Tax Revenue (constant dollars)	1.3%	4.8%	1.7%	0.7%	1.7%	2.0%	1.9%	3.4%	3.1%	2.5%
Rate of Inflation &	0.1%	2.7%	1.5%	3.0%	1.7%	1.5%	0.8%	0.7%	2.1%	2.1%

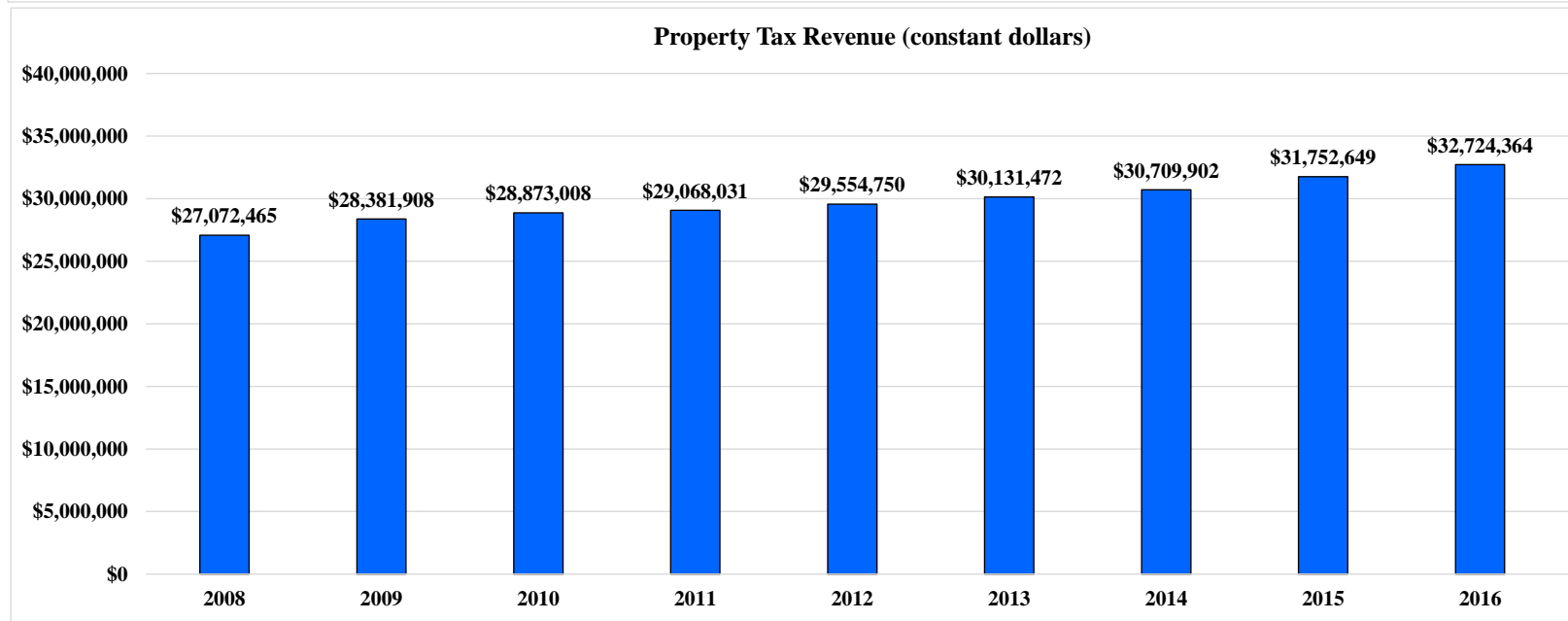
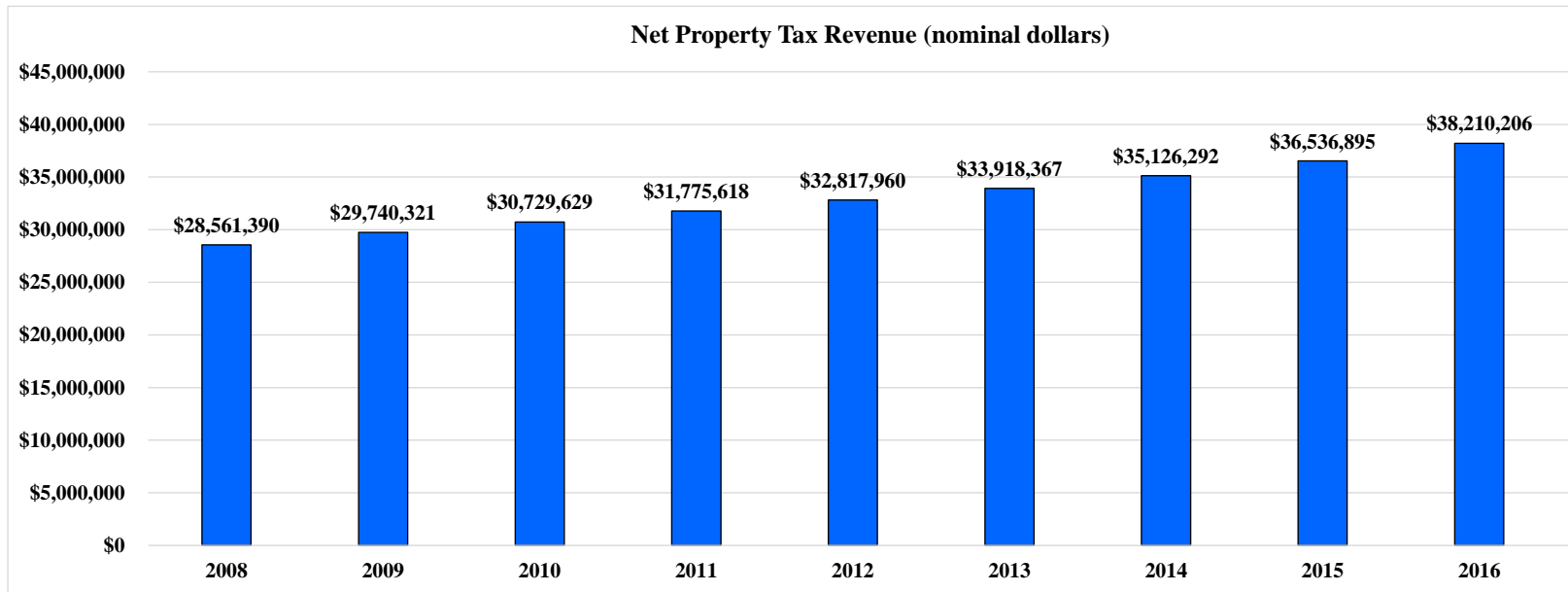
Notes:

\*Source: Tax Recap - pg. 1

\*\*Source: Tax Recap - DE-1

\*\*\*Source: Mass. Department of Revenue Municipal Databank - Implicit Price Deflator and CPI, Used first seven months for FY2017

**Factor 1: Revenue Indicators - Property Tax Revenues**



### Factor 1: Revenue Indicators - Uncollected Property Taxes

**Formula:**

Uncollected Property Taxes (as of June 30)  
 Net Property Tax Levy

Favorable	X
Marginal	
Unfavorable	
Uncertain	

**Warning Trend:** Increasing amount of uncollected property taxes as a percentage of net property tax levy.

**Description:**

Every year, a percentage of property owners is unable to pay property taxes. Uncollected property taxes as a percentage of the net tax levy of 5% or more is considered negative by bond rating organizations. Credit-rating firms assume that a local governmental normally will be unable to collect 2 to 3 percent of its property taxes within the year that the taxes are due. An increase in uncollected property taxes could signal an overall decline or potential instability in the tax base of the town. As uncollected property taxes rise, liquidity is decreased and there is less cash on hand to pay bills or to invest. This early warning indicator is particularly critical to watch during periods of economic decline or uncertainty.

**Analysis:**

Property taxes provide over 70% of Ashland's operating revenue, representing the single most important source of revenue. The analysis below indicates that Ashland's property tax collection rate is excellent. The Town consistently collects 98% of property taxes in each fiscal year. The Town's percentage of uncollected property taxes has been consistently below 2% over the past 5 years and below 3% over the past 9 years, which is within the allowable range of credit-rating firms.

<b>Factor 1: Revenue Indicators - Uncollected Property Taxes</b>
--

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Residential Property Tax Levy*	\$28,491,786	\$29,444,493	\$30,300,762	\$31,141,214	\$31,979,376	\$32,670,338	\$33,750,990	\$34,982,345	\$36,276,915	\$37,724,748
Open Space Tax Levy*	\$9,525	\$5,853	\$4,852	\$5,010	\$5,218	\$5,397	\$5,476	\$4,733	\$4,848	\$4,763
Commercial Property Tax Levy*	\$1,518,064	\$1,621,680	\$1,686,157	\$1,742,102	\$1,807,273	\$1,870,320	\$1,914,613	\$1,962,666	\$2,237,213	\$2,379,279
Industrial Property Tax Levy*	\$575,094	\$614,978	\$635,156	\$637,649	\$643,824	\$661,148	\$656,554	\$621,181	\$610,371	\$629,830
Personal Property Tax Levy*	\$506,950	\$527,540	\$601,286	\$677,070	\$746,453	\$804,897	\$866,559	\$909,703	\$858,484	\$871,678
Property Tax Subtotal	\$31,101,419	\$32,214,544	\$33,228,212	\$34,203,045	\$35,182,144	\$36,012,101	\$37,194,193	\$38,480,628	\$39,987,832	\$41,610,299
Reserved for Abatements & Exemptions**	\$190,335	\$237,860	\$267,679	\$311,503	\$281,001	\$515,930	\$246,286	\$252,026	\$245,000	\$215,000
Net Property Tax Levy	\$30,911,084	\$31,976,684	\$32,960,533	\$33,891,542	\$34,901,143	\$35,496,171	\$36,947,907	\$38,228,602	\$39,742,832	\$41,395,299
Uncollected Taxes as of June 30***	514,099	611,935	475,715	483,951	460,604	447,679	437,708	326,849	455,509	\$352,641
Uncollected Taxes as a Percentage of Net Property Tax Levy	1.66%	1.91%	1.44%	1.43%	1.32%	1.26%	1.18%	0.85%	1.15%	0.85%
Percentage Collected in Current Year	98.34%	98.09%	98.56%	98.57%	98.68%	98.74%	98.82%	99.15%	98.85%	99.15%

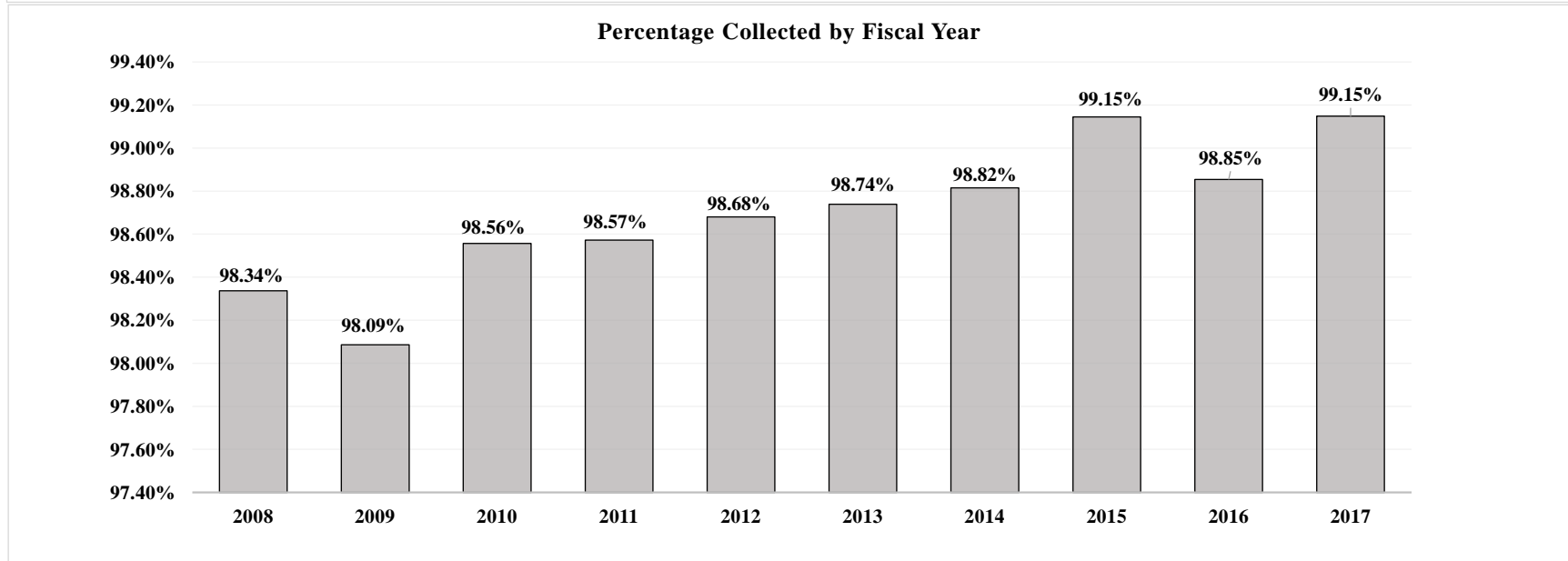
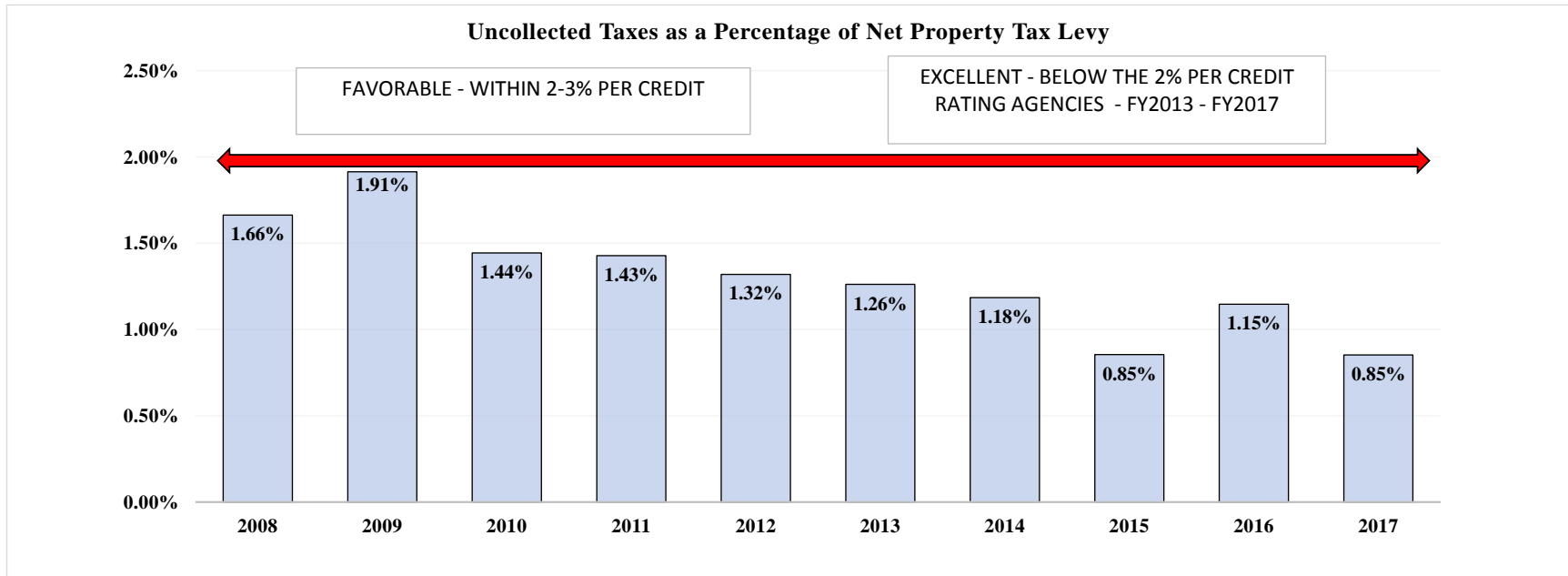
Notes:

\*Source: Tax Recaps pg. 1

\*\*Source: Tax Recap pg. 2

\*\*\*Source: Finance Dept.

**Factor 1: Revenue Indicators - Uncollected Property Taxes**



Note: Property tax collections are shown net of reserves for abatements and exemptions, which the Town assumes will not be collected.

## Factor 1 & 2: Revenue & Expenditure Indicators - Revenue & Expenditures per Capita

### Formula:

Operating revenues or Expenditures (constant dollars)  
Population

Favorable	
Marginal	
Unfavorable	
Uncertain	X

**Warning Trend:** Decreasing revenues per capita and increasing operating expenditures per capita (measured in constant dollars) is considered a warning trend, especially if spending is increasing faster than revenues or if one-time revenues are consistently needed to achieve budgetary balance.

### Description:

Revenues and expenditures per capita show changes relative to population. For enhanced analysis, revenues and expenditures per capita charted together provide a method to measure both sides of the municipal budget. As population increases, it might be expected that revenues and the need for services would increase proportionately and therefore the level of per capita revenues would remain constant. If per capita revenues are decreasing, the municipality may not be able to maintain existing service levels unless cost savings or new revenue sources are identified. Changes in per capita expenditures that reflect an increase may indicate that the cost of providing municipal services is outpacing the community's ability to pay for those services, especially if spending is greater than can be counted for by inflation or the addition of new services.

### Analysis:

From FY2007 through FY2017, revenues and expenditures per capita have remained relatively close. The data is not consistent enough to develop a conclusion on whether or not the Town of Ashland is able to maintain the level of services while keeping up with population increases. The Town has a major development in the process, called the Rail Transit District - 398 1- and 2-bedroom apartments located on 28.44 acres off of the MBTA Access Road. Approximately, 50% of the units are occupied with expected 100% occupancy for Summer/Fall 2018. Also, The Green Company is in the process of building a 93-unit Senior Residential Community called 'The Lantern at Warren Woods' on a nearly 40-acre parcel of land at 466 Chestnut Street Approximately 50% of the property will be set aside as protected open space. Phase 1 with 24 units are complete with Phase 2 and 24 more units expected to be completed by Fall 2018. Phase 3 and 4 remain. There is a subdivision called Hillside Estates at 22 High Street Extension which the applicant is subdividing the property into 15 single family lots. To date, only 1 house is occupied with 4-8 by Spring 2019. Other developments include 128 Main Street proposing a 15 unit apartment building with 2,000 square feet of commercial space with occupancy expected Summer 2019, 10 units remaining to be complete and occupied in the Village of the Americas, and three subdivision projects - all of which are in the permitting stage with occupancy expected in Spring/Summer 2019.

**Factor 1 & 2: Revenue & Expenditure Indicators - Revenue & Expenditures per Capita**

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenditures (nominal dollars)*	\$48,247,059	\$46,199,778	\$44,428,031	\$47,441,524	\$46,451,657	\$48,961,563	\$52,265,228	\$52,008,253	\$52,730,607	\$55,180,542
Revenues (nominal dollars)*	\$48,003,067	\$44,925,669	\$44,612,785	\$48,955,499	\$47,132,191	\$48,721,532	\$50,682,434	\$51,866,788	\$53,708,861	\$56,546,074
CPI - U, Base Period = 1982-1984	235.4	233.8	237.4	243.9	247.7	251.1	255.2	256.7	260.5	266
CPI - U, Adjust to 2006 Base Year	105.50	104.79	106.43	109.31	111.04	112.57	114.38	115.07	116.76	119.09
CPI in decimals	1.05	1.05	1.06	1.09	1.11	1.13	1.14	1.15	1.17	1.19
Expenditures (constant dollars)	\$45,731,907	\$44,089,566	\$41,743,781	\$43,399,051	\$41,832,799	\$43,495,135	\$45,693,979	\$45,198,143	\$45,160,071	46,333,379
Revenues (constant dollars)	\$45,500,634	\$42,873,653	\$41,917,372	\$44,784,021	\$42,445,665	\$43,281,903	\$44,310,188	\$45,075,202	\$45,997,877	47,479,974
Population***	16,164	16,377	16,593	16,809	17,027	17,249	17,473	17,700	17,930	18,163
Assessed Value****	\$2,407,230,540	\$2,324,280,660	\$2,200,543,850	\$2,149,782,860	\$2,123,243,440	\$2,101,056,070	\$2,138,826,500	\$2,224,313,748	\$2,352,225,396	2,491,634,647
Expenditures per capita (nominal dollars)	2,985	2,821	2,678	2,822	2,728	2,839	2,991	2,938	2,941	3,038
Revenues per capita (nominal dollars)	2,970	2,743	2,689	2,913	2,768	2,825	2,901	2,930	2,995	3,113
Expenditures per capita (constant dollars)	2,829	2,692	2,516	2,582	2,457	2,522	2,615	2,554	2,519	2,551
Revenues per capita (constant dollars)	2,815	2,618	2,526	2,664	2,493	2,509	2,536	2,547	2,565	2,614

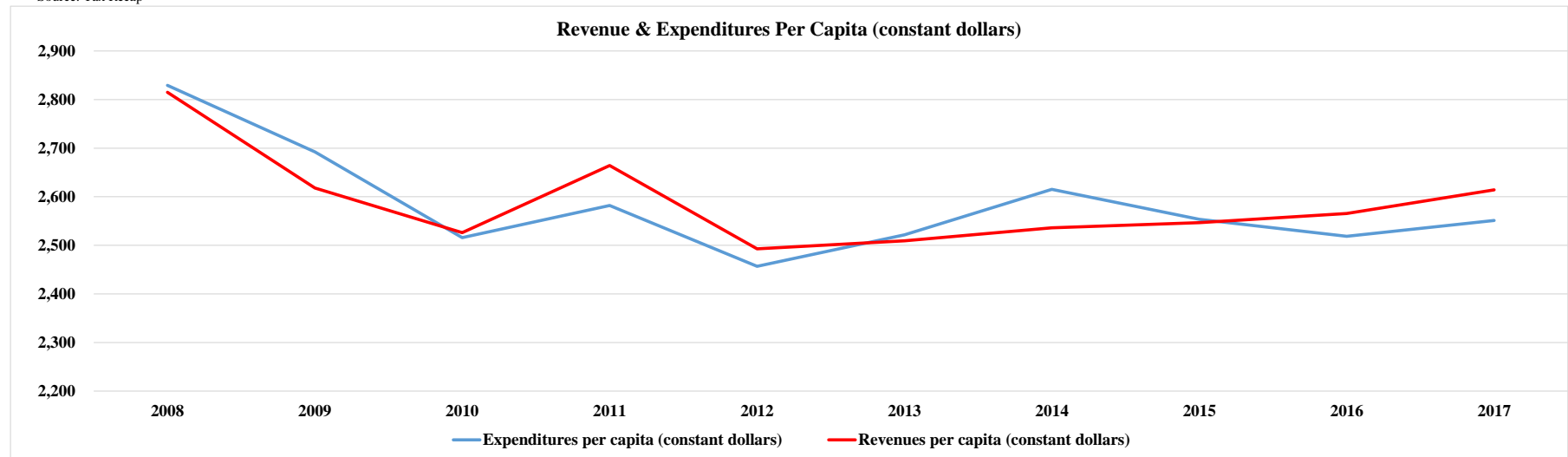
Notes:

\*Source: Schedule A

\*\*Source: Mass. Department of Revenue Municipal Databank - Implicit Price Deflator and CPI, Used month of July 2016 for FY2016

\*\*\*Source: Federal Census for FY2008 and FY2010. During this period, the population % change was on average 1.3% per year. Utilized the FY2010 census and factored in 1.3% each subsequent and prior year.

\*\*\*\*Source: Tax Recap



## Factor 2: Expenditure Indicators - Expenditures by Function

### Formula:

$$\frac{\text{Operating expenditures for one function}}{\text{Total Operating expenditures}}$$

Ashland Trend	
Favorable	X
Marginal	
Unfavorable	
Uncertain	

**Warning Trend:** Increasing operating expenditures for one function as a percentage of total Operating expenditures.

### Description:

Expenditures by function shows a more detailed breakdown of a local government's general governmental funds expenditures. Expenditures by function will help analyze the cause of the increases in governmental spending over time. Expenditures by function will help analyze the cause of the increases in governmental spending over time. Standard & Poor's reviews expenditure composition and stability in the context of revenue patterns.

### Analysis:

In reviewing the expenditures by Function, the largest components, of the operating budget, are Education, Other, and Police and Fire. The operating expenditures include capital items approved from the general fund capital account as well. However, the Schools only started receiving capital funding from the general fund capital account in FY2013. In FY13 through FY17, the schools may have received more funding for capital items and other departments less funding and vice versa. Education and the Other category, which consists of the insurance expenditures & transfers out, have increased as a percentage of the general fund expenditures. Debt payments have decreased significantly over a 10 year period. Overall, expenditures by function appear reasonable and there have been no significant increases in any one category.

**Factor 2: Expenditure Indicators - Expenditures by Function**

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Avg. %
General Government*	\$4,184,044	\$2,280,736	\$2,495,535	\$3,471,257	\$2,281,863	\$2,294,633	\$2,429,312	\$2,230,712	\$2,177,452	\$2,534,658	
Police, Fire, & Other Public Safety**	\$5,023,879	\$5,081,967	\$5,078,161	\$5,708,567	\$5,336,005	\$5,382,032	\$5,355,297	\$5,535,077	\$5,629,699	\$5,758,730	
Education***	\$22,217,228	\$22,690,189	\$22,514,955	\$23,454,351	\$23,955,109	\$24,877,914	\$26,436,877	\$27,323,483	\$28,110,867	\$29,420,091	
Public Works****	\$1,557,155	\$1,809,055	\$1,246,283	\$1,692,585	\$1,459,577	\$1,724,044	\$1,598,705	\$1,770,170	\$2,120,841	\$2,186,286	
Human Services*****	\$356,921	\$333,131	\$336,425	\$334,431	\$761,647	\$647,865	\$424,683	\$402,837	\$397,881	\$530,895	
Culture & Recreation &	\$364,800	\$376,599	\$381,858	\$356,924	\$354,701	\$374,387	\$386,824	\$397,111	\$442,789	\$442,050	
Debt Service & Fixed Costs	\$4,288,300	\$4,115,373	\$3,378,267	\$3,020,078	\$2,914,745	\$3,465,638	\$4,505,660	\$3,217,329	\$3,120,945	\$3,031,062	
State Assessments	\$604,470	\$636,712	\$784,092	\$953,627	\$994,901	\$1,098,933	\$1,231,824	\$1,276,233	\$1,114,171	\$953,139	
Other &&	\$9,650,262	\$8,876,016	\$8,212,455	\$8,449,704	\$8,393,109	\$9,096,117	\$9,896,045	\$9,855,301	\$9,615,966	\$10,323,631	
Total Operating Expenditures	\$48,247,059	\$46,199,778	\$44,428,031	\$47,441,524	\$46,451,657	\$48,961,563	\$52,265,227	\$52,008,253	\$52,730,611	\$55,180,542	
GG as a percentage of Total operating expenditures	8.67%	4.94%	5.62%	7.32%	4.91%	4.69%	4.65%	4.29%	4.13%	4.59%	5.38%
Police, Fire & Other PS as a percentage of Total operating expenditures	10.41%	11.00%	11.43%	12.03%	11.49%	10.99%	10.25%	10.64%	10.68%	10.44%	10.94%
EDU as a percentage of Total operating expenditures	46.05%	49.11%	50.68%	49.44%	51.57%	50.81%	50.58%	52.54%	53.31%	53.32%	50.74%
PW as a percentage of Total operating expenditures	3.23%	3.92%	2.81%	3.57%	3.14%	3.52%	3.06%	3.40%	4.02%	3.96%	3.46%
HHS as a percentage of Total operating expenditures	0.74%	0.72%	0.76%	0.70%	1.64%	1.32%	0.81%	0.77%	0.75%	0.96%	0.92%
C & R as a percentage of Total operating expenditures	0.76%	0.82%	0.86%	0.75%	0.76%	0.76%	0.74%	0.76%	0.84%	0.80%	0.79%
Debt Service & Fixed Costs as a percentage of Total operating expenditures	8.89%	8.91%	7.60%	6.37%	6.27%	7.08%	8.62%	6.19%	5.92%	5.49%	7.13%
State Assessments as a percentage of Total operating expenditures	1.25%	1.38%	1.76%	2.01%	2.14%	2.24%	2.36%	2.45%	2.11%	1.73%	1.94%
Other as a percentage of Total operating expenditures	20.00%	19.21%	18.48%	17.81%	18.07%	18.58%	18.93%	18.95%	18.24%	18.71%	18.70%

Source: Expenditures were derived from Schedule A in Gateway.

\*General Government includes: Town Manager, Town Accountant, Treasurer/Collector, Legal Counsel, Public Buildings/Maintenance, Assessors, Operations Support, Town Clerk,

\*\*Police, Fire & Other Public Safety includes: Police, Fire, Inspection Services, and Animal Control

\*\*\*Education includes Education and Keefe Tech School Assessment FTM Report covers the period July 1, 2007 (FY2008) through June 30, 2017 (FY2017)

\*\*\*\*Public Works includes Highway/Streets Snow & Ice, Highway/Streets Other, Waste Collection & Disposal, and Streetlighting

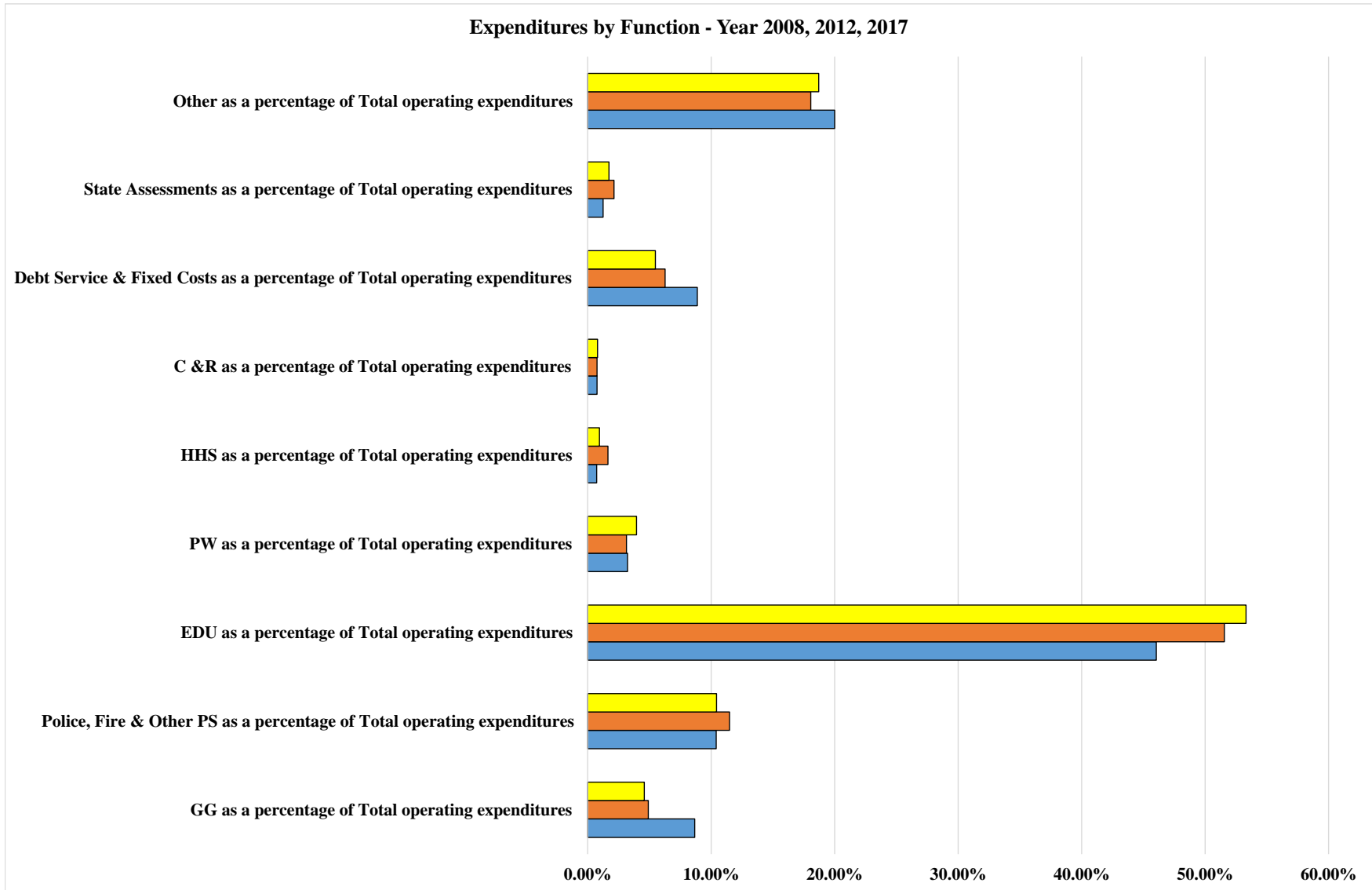
\*\*\*\*\*Human Services includes Health Dept., Special Program and Veterans,

& Culture & Recreation includes: Library and Recreation

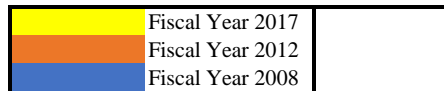
&& Other includes: Worker's Compensation, Unemployment, Health Insurance, Other employee Benefits, Other Insurance, Retirement, & Transfers to Other Funds.

Note 1: In FY2008 there was \$2.8 million paid out in court judgements.

**Factor 2: Expenditure Indicators - Expenditures by Function**



Note: FY2011 General Government had an expenditure of \$1,000,000 for the purchase of land.



## Factor 2: Expenditure Indicators - Fringe Benefits

### Formula:

Employee Benefits  
Wages & Salaries

### Ashland Trend

Favorable	
Marginal	
Unfavorable	
Uncertain	X

**Warning Trend:** Increasing employee benefit costs as a percentage of salaries and wages.

### Description:

The two most significant benefit items to consider in personnel discussions are health insurance and pensions. Both of these are, for the most part, prescribed by Commonwealth law, and municipalities are limited in the changes they can make to these items (pensions more so than health insurance). As employers, municipalities must offer health insurance to all benefit-eligible employees and current employees become vested in the pension system after ten years of creditable service. Municipalities do have some ability to manage and control both health insurance and pension costs. For example, communities can work to reduce their health insurance premium contribution rates, increase co-pays/deductibles, or move to the State Group Insurance Commission (GIC). Prudent management of staffing levels is also critical as increases in staffing increase both health insurance and pension costs.

### Analysis:

Overall, total fringe benefits as a percentage of wages and salaries has increased less than 2%. However, the retirement assessment continues to increase, primarily due to implementation of a funding plan to eliminate the unfunded liability by 2035.

**Factor 2: Expenditure Indicators - Fringe Benefits**

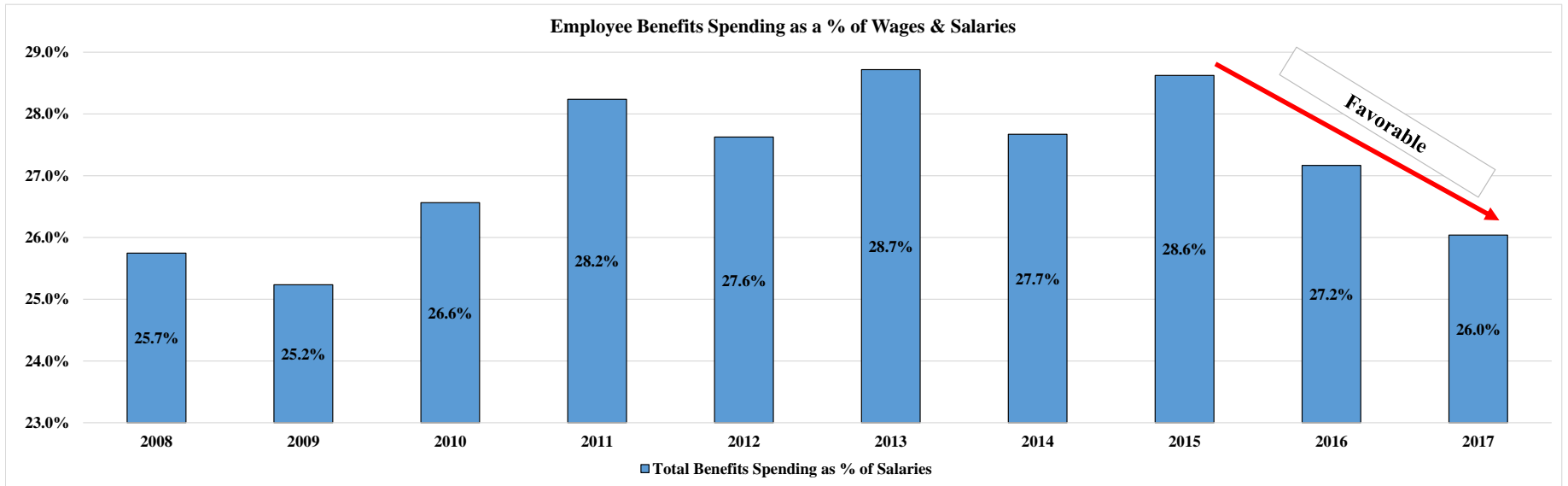
Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total Employee Benefits*	\$190,100	\$170,119	\$276,631	\$270,764	\$244,246	\$243,956	\$195,205	\$153,269	\$168,033	\$298,358
Total Health Insurance Benefits**	\$4,354,198	\$4,263,108	\$4,520,370	\$4,963,574	\$4,845,210	\$5,039,661	\$5,231,756	\$5,646,781	\$5,392,313	\$5,209,997
Total Retirement Benefits***	\$1,639,431	\$1,796,537	\$1,661,900	\$1,726,149	\$1,907,362	\$1,986,493	\$2,085,359	\$2,206,657	\$2,283,740	\$2,424,682
<b>Benefits Total</b>	<b>\$6,183,729</b>	<b>\$6,229,764</b>	<b>\$6,458,901</b>	<b>\$6,960,487</b>	<b>\$6,996,818</b>	<b>\$7,270,110</b>	<b>\$7,512,320</b>	<b>\$8,006,707</b>	<b>\$7,844,086</b>	<b>\$7,933,037</b>
Salaries - Town	\$6,821,437	\$6,973,184	\$6,897,168	\$7,046,696	\$7,146,769	\$6,525,099	\$7,414,956	\$7,529,540	\$7,629,277	\$8,234,787
Salaries - School	\$17,195,852	\$17,713,982	\$17,417,664	\$17,603,696	\$18,180,722	\$18,789,888	\$19,734,957	\$20,443,351	\$21,243,831	\$22,231,372
<b>Salaries Total</b>	<b>\$24,017,289</b>	<b>\$24,687,166</b>	<b>\$24,314,832</b>	<b>\$24,650,392</b>	<b>\$25,327,491</b>	<b>\$25,314,987</b>	<b>\$27,149,913</b>	<b>\$27,972,891</b>	<b>\$28,873,108</b>	<b>\$30,466,159</b>
Total Benefits Spending as % of Salaries	25.7%	25.2%	26.6%	28.2%	27.6%	28.7%	27.7%	28.6%	27.2%	26.0%
Percent Increase	0.9%	-0.5%	1.3%	1.7%	-0.6%	1.1%	-1.0%	1.0%	-1.5%	-1.1%

Source: Schedule A and Finance Dept.

\*Employee Benefits include: Worker's Compensation & Unemployment Compensation

\*\*Health Insurance Benefits include: Health, Life, FICA, Long Term Disability Insurance, & OPEB Contribution

\*\*\*Retirement Benefits include: County Retirement Assessment



### Factor 3: Operating Position Indicator - Financial Reserves/Fund Balance

<b>Formula:</b> $\frac{\text{Financial Reserves}}{\text{General Fund Budget}}$
---

Ashland Trend	
Favorable	X
Marginal	
Unfavorable	
Uncertain	

**Warning Trend:** Declining financial reserves as a percentage of operating revenues.

#### Description:

The size of a local government's fund balance and financial reserves can affect its ability to withstand financial emergencies. It can also affect its ability to accumulate funds for capital purchases without having to borrow. Municipalities usually try to operate each year at a surplus to maintain positive fund balance and thus maintain adequate reserves. An unplanned decline in fund balance may mean that the municipality will be unable to meet a future need.

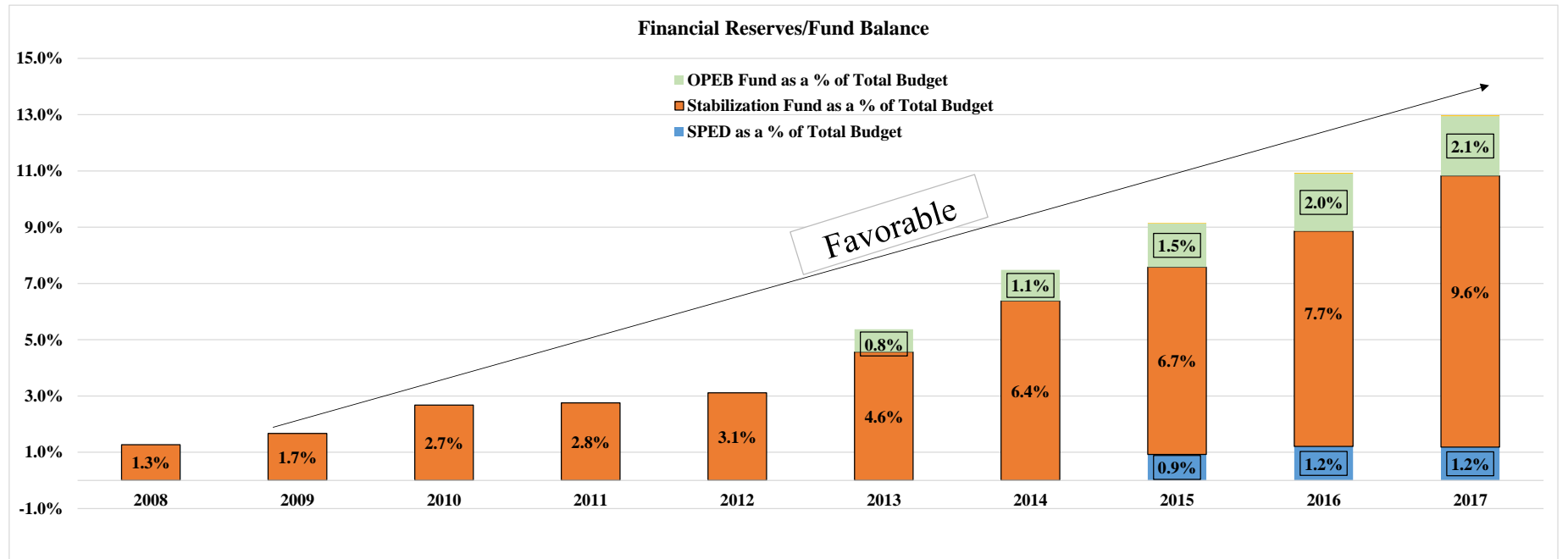
#### Analysis:

The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. For Ashland, this standard equates to an approximate minimum balance in reserves of \$4.6 to \$4.7 million. At the end of FY17, Ashland had \$5,287,912 in its' general reserves. The Town has established a financial reserves policy, effective December 2013 which provides a plan for funding and maintaining reserves for each of the Town's Stabilization Funds. The reserves are defined to include the Town's General Stabilization Fund, SPED Stabilization Fund, OPEB Trust Fund, and Capital Stabilization Fund. The financial reserves policy can be found on the Town's website on the Accounting/Finance department page. Adequate reserves are critical in times of a recession such as the Great Recession. Not only is State Aid reduced, new growth, and local receipts such as motor vehicles taxes, supplemental taxes, and permit fees will decrease substantially.

**Factor 3: Operating Position Indicator - Financial Reserves/Fund Balance**

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
SPED Stabilization Fund*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$464,000	\$644,928	\$647,914
Stabilization Fund*	\$602,587	\$786,461	\$1,224,132	\$1,343,027	\$1,469,715	\$2,266,648	\$3,344,523	\$3,343,254	\$4,086,499	\$5,287,912
OPEB Stabilization/Trust Fund*	\$0	\$0	\$0	\$0	\$0	\$400,426	\$577,799	\$776,102	\$1,090,367	\$1,162,986
Capital Stabilization Fund*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$16,843	\$17,639
Total Reserves	\$602,587	\$786,461	\$1,224,132	\$1,343,027	\$1,469,715	\$2,667,074	\$3,922,322	\$4,593,356	\$5,838,636	\$7,116,452
<b>Total General Fund Budget</b>	<b>\$47,391,393</b>	<b>\$47,068,351</b>	<b>\$45,677,866</b>	<b>\$48,763,687</b>	<b>\$47,200,662</b>	<b>\$49,663,200</b>	<b>\$52,424,175</b>	<b>\$50,213,782</b>	<b>\$53,400,938</b>	<b>\$54,830,013</b>
SPED as a % of Total Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%	1.2%	1.2%
Stabilization Fund as a % of Total Budget	1.3%	1.7%	2.7%	2.8%	3.1%	4.6%	6.4%	6.7%	7.7%	9.6%
OPEB Fund as a % of Total Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	1.1%	1.5%	2.0%	2.1%
Capital Stabilization Fund	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves as a % of Total Budget	<b>1.3%</b>	<b>1.7%</b>	<b>2.7%</b>	<b>2.8%</b>	<b>3.1%</b>	<b>5.4%</b>	<b>7.5%</b>	<b>9.1%</b>	<b>10.9%</b>	<b>13.0%</b>

\*Source: Finance Dept.



#### Factor 4: Debt Indicators - Long Term Debt

**Formula:**

Net Direct bonded long-term debt  
Assessed valuation or population

**Ashland Trend**

Favorable	X
Marginal	
Unfavorable	
Uncertain	

**Warning Trend:** Increasing long-term debt as a percentage of assessed valuation, population, or personal income.

**Description:**

"Direct debt" is bonded debt for which the local government has pledged its full faith and credit. "Self-supporting debt" is bonded debt that the local government has pledged to repay from a source separate from its general tax revenues. An example would include a water bond that is being repaid from the Water Enterprise Fund. "Net direct debt" is direct debt minus self-supporting debt. An increase in long term debt as a percentage of assessed valuation or population can mean that the government's ability to repay is diminishing - assuming that the government depends on the property tax to pay its debts. The per capita measure relates debt increases to changes in population size. As the population increases, capital needs, and hence, long-term debt, would be expected to increase. If, however, long-term debt is increasing as population stabilizes or declines, debt levels may be reaching or exceeding the government's ability to pay. Standard and Poors analyzes a municipality's debt and contingent liability position in great detail.

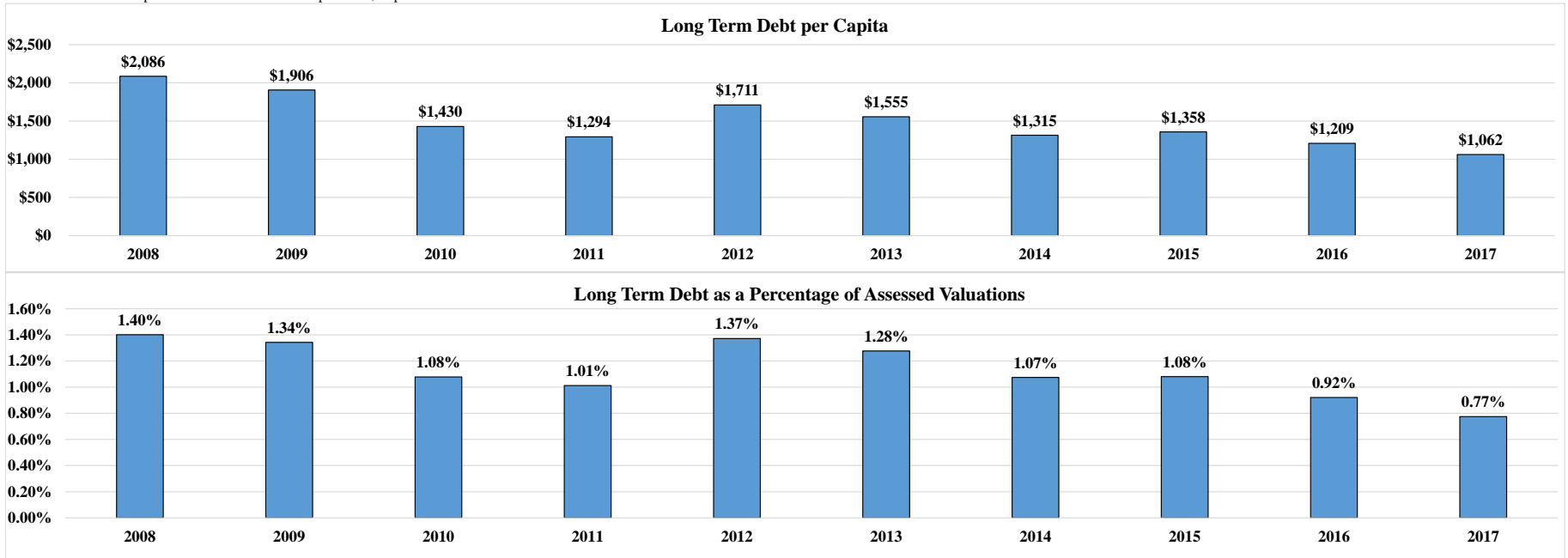
**Analysis:**

The Town of Ashland's long term debt per capita has decreased over the past several years which is mainly attributable to the rapid amortization of the debt schedule and the refunding of debt in FY2014. The Town has been able to borrow funds for much needed capital projects and items over the past several years, while not increasing overall debt service. In addition, the long term debt as a percentage of assessed valuations has remained consistently below 1.50% and has been slowly decreasing since FY2012. Like debt service, rating agencies look at long term debt as a percentage of assessed valuations and per capita. Overall, Ashland's long term debt has remained low. S&P raised Ashland's bond rating in August 2016 one notch to 'AAA' from 'AA+' with a stable outlook.

**Factor 4: Debt Indicators - Long Term Debt**

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total Outstanding Debt*	\$33,719,625	\$31,220,500	\$23,724,160	\$21,753,005	\$29,126,250	\$26,827,160	\$22,981,454	\$24,031,328	\$21,671,410	\$19,296,450
Total Assessed Valuations*	\$2,407,230,540	\$2,324,280,660	\$2,200,543,850	\$2,149,782,860	\$2,123,243,440	\$2,101,056,070	\$2,138,826,500	\$2,224,313,748	\$2,352,225,396	\$2,491,634,647
Population*	16,164	16,377	16,593	16,809	17,027	17,249	17,473	17,700	17,930	18,163
Long Term Debt as a % of Assessed Valuations	1.40%	1.34%	1.08%	1.01%	1.37%	1.28%	1.07%	1.08%	0.92%	0.77%
Long Term Debt per Capita	\$2,086	\$1,906	\$1,430	\$1,294	\$1,711	\$1,555	\$1,315	\$1,358	\$1,209	\$1,062

\*Sources: Debt and Population: Ashland Finance Department; Population - Town Clerk's Office



#### Factor 4: Debt Indicators - Debt Service

**Formula:**

$$\frac{\text{Net direct debt service}}{\text{Operating revenues}}$$

Ashland Trend	
Favorable	X
Marginal	
Unfavorable	
Uncertain	

**Warning Trend:** Increasing net direct debt service as a percentage of Operating revenues.

**Description:**

Debt service is defined as the amount of principal and interest that a local government must pay each year on net direct bonded long-term debt plus the interest it must pay on direct short-term debt. Increasing debt service reduces expenditure flexibility by adding to the government's obligations. Debt service can be a major part of a government's fixed costs, and its increase may indicate excessive debt and fiscal strain. Debt service exceeding 20% of operating revenues is considered a potential problem. Ten percent is considered acceptable by the credit industry.

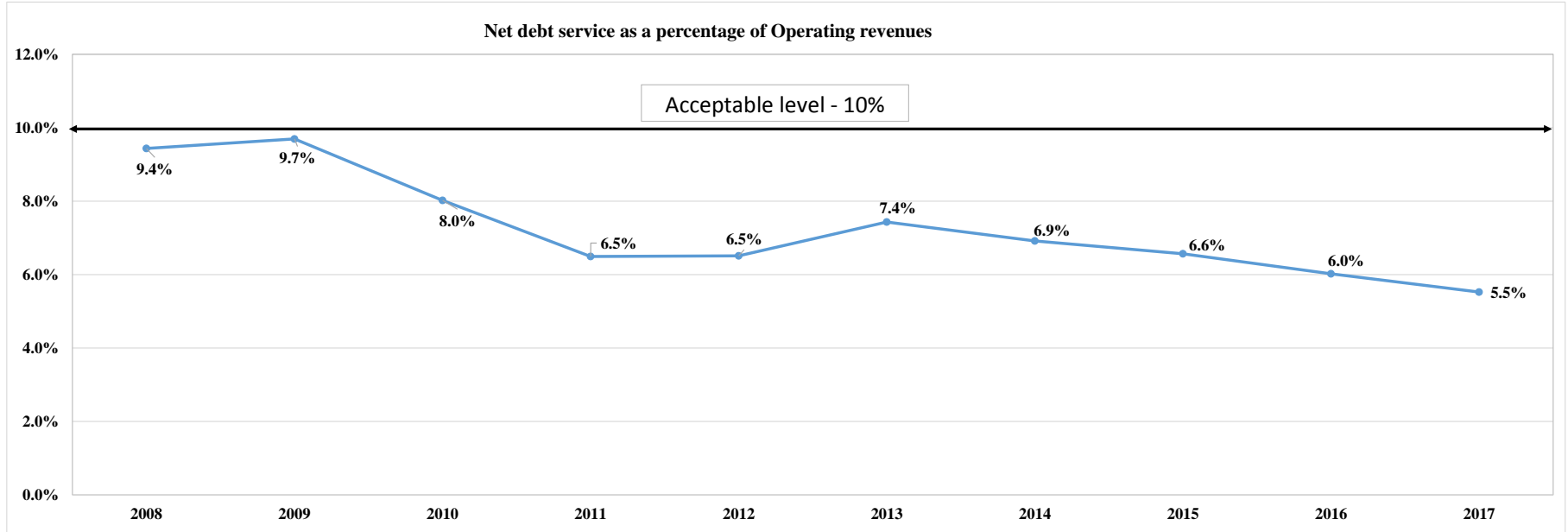
**Analysis:**

Ashland maintains a strong credit rating of 'AAA' with a Stable Outlook from Standard & Poors due in part to a low percentage of debt relative to general fund revenue. From FY2006 through FY2010, debt service dropped considerably each year and has remained constant and relatively low at around the 6-7% mark of general fund revenue. This gives the Town the flexibility to issue new debt.

**Factor 4: Debt Indicators - Debt Service**

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total Debt Service*	\$4,288,300	\$4,115,373	\$3,378,267	\$3,020,078	\$2,914,745	\$3,465,638	\$3,361,933	\$3,278,039	\$3,125,645	\$3,031,062
Operating Revenue*	\$48,003,067	\$44,925,669	\$44,612,785	\$48,955,499	\$47,132,191	\$48,721,532	\$50,682,434	\$51,866,788	\$53,708,861	\$56,546,074
Less - Excluded Debt*	\$2,540,029	\$2,474,223	\$2,498,583	\$2,427,427	\$2,364,184	\$2,093,734	\$2,067,901	\$1,943,733	\$1,777,626	\$1,669,280
Operating revenue	\$45,463,038	\$42,451,446	\$42,114,202	\$46,528,072	\$44,768,007	\$46,627,798	\$48,614,533	\$49,923,055	\$51,931,235	\$54,876,794
Net debt service as a percentage of Operating revenues	9.4%	9.7%	8.0%	6.5%	6.5%	7.4%	6.9%	6.6%	6.0%	5.5%

Notes:  
 \*Source: Tax Recap - DE-1 (Debt Exclusion), Schedule A, and Finance Dept.



### Factor 5: Unfunded Liability Indicators (Other Post-Employment Benefits -OPEB Liability)

<b>Formula:</b> $\frac{\text{OPEB Assets}}{\text{OPEB Liability}}$
---

Ashland Trend	
Favorable	
Marginal	
Unfavorable	
Uncertain	X

**Warning Trend:** Unfunded liability for Other-Post-Employment Benefits (OPEB).

**Description:**

An unfunded liability is one that has been incurred during the current year or prior year, which does not have to be paid until a future year and for which reserves have not been set aside. It is a legal commitment to pay at some time in the future. If such obligations are permitted to grow over a long period of time, they can have a substantial effect on a government's financial condition.

OPEBs are the set of benefits offered to retirees and their dependents other than pensions. These benefits mainly consist of medical insurance. Currently, employees who retire at age 55 having worked for at least 20 hours per week for at least ten years are eligible to receive these medical benefits for life. Unlike pensions, these medical benefits are not adjusted to account for full or part-time work, years of service, or age of the recipient at the time of retirement.

Obligations for Other Post-Employment Benefits (OPEBs) represent a \$30 billion liability for municipalities in the Commonwealth. The magnitude of these costs becomes even more relevant as the Governmental Accounting Standards Board (GASB) now requires that OPEB liabilities be reported on municipal balance sheets. This information is of particular interest to bond rating agencies and investors.

In 2011, the state enacted municipal health insurance reform, giving municipal officials a set of tools to change plan design features for active employees and retirees. But even with this authority, municipalities have little or no control over the primary drivers of general health care costs. With communities having little or no recourse for raising revenues in the Proposition 2 ½ era, if unaddressed, this unsustainable cost will crowd out funding for other key line items in municipal budgets, threatening jobs and core municipal services.

**Analysis:**

Then Town created an OPEB Stabilization Fund at the November 28, 2012 Special Town Meeting and appropriated \$400,000 to the fund from free cash. At the May 7, 2014 Annual Town Meeting, the Town voted to create an OPEB Trust fund for the purpose of holding appropriations to offset the anticipated costs of premium payments for retired employees and eligible spouses or dependents. At the May 6, 2015 Annual Town Meeting, the Town voted to appropriate \$500,000 from the OPEB Stabilization Fund into the OPEB Trust Fund. The Town has an agreement with Rockland Trust Company (Investment Manager) regarding the objectives, goals, risk tolerance, and investment guidelines for the OPEB Trust Fund. As OPEB funds are long-term investments, the Town has agreed upon the balanced investment portfolio strategy. Ashland's financial reserve policy includes the funding of the OPEB trust fund. The funding of the OPEB trust fund is dependent upon the balance in the general stabilization fund. The Town also has implemented a 'pay as you go' system for each new employee. As new employees are hired, the Town will contribute their portion of the OPEB cost each year. Although Ashland's funded ratio is increasing, it is still a relatively low percentage and future medical costs are unknown; therefore, the trend is uncertain.

<b>Actuarial Valuation Date</b>	<b>6/30/2013</b>	<b>6/30/2014</b>	<b>6/30/2015</b>	<b>6/30/2016</b>	<b>6/30/2017</b>	<b>6/30/2018</b>	<b>6/30/2019</b>
	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Estimated)	(Estimated)
Total OPEB Liability	\$24,840,298	\$36,964,001	\$39,515,084	FTM Report cove	\$46,923,549	\$50,026,752	53,296,601
Fiduciary Net Position	\$0	\$577,799	\$775,553	\$979,727	\$1,218,618	\$1,907,014	2,939,659
Funded Ratio*	0.00%	1.56%	1.96%	#VALUE!	2.60%	3.81%	5.52%

Notes:

\*Source: Town Actuarial Valuation Studies

## Factor 6: Capital Plant Indicators (Capital Outlay)

<p><b>Formula:</b>  <math display="block">\frac{\text{Capital outlay from operating funds}}{\text{Operating expenditures}}</math></p>
---

Ashland Trend	
Favorable	X
Marginal	
Unfavorable	
Uncertain	

**Warning Trend:** A three or more year decline in capital outlay from operating funds as a percentage of Operating expenditures.

### Description:

Expenditures for operating equipment - such as trucks and machinery and equipment - drawn from the operating budget are usually referred to as "capital outlay." Capital Outlay items normally include equipment that will last longer than one year. Capital outlay does not include capital budget expenditures for construction of infrastructure such as streets or buildings. The purpose of capital outlay in the operating budget is to replace worn equipment or to add new equipment. The ratio of capital outlay to operating expenditures is a rough indicator of whether the stock of equipment is being adequately replaced. Over a number of years, the relationship between capital outlay and operating expenditures is likely to remain about the same. If this ratio declines in the short run, it may mean that the local government's needs are temporarily satisfied, since most equipment lasts more than one year. A decline persisting over three or more years can indicate that capital outlay needs are being deferred, which can result in the use of inefficient or obsolete equipment.

### Analysis:

The Town of Ashland was on a downward trend with regards to capital outlay from fiscal years 2011 to 2016. However, in FY2017 there was a slight increase. Ashland consulted with outside consultants in FY17, the Collins Center, to assist the Town in developing a five year capital and funding plan. The Town successfully passed a capital borrowing article at the May 3, 2017 Annual Town Meeting for \$680,000 of which \$460,000 is for capital outlay. Historically, the Town has not borrowed for capital items such as machinery and equipment, trucks, etc. Capital investment is improving as the Town invests more funding into capital.

**Factor 6: Capital Plant Indicators (Capital Outlay)**

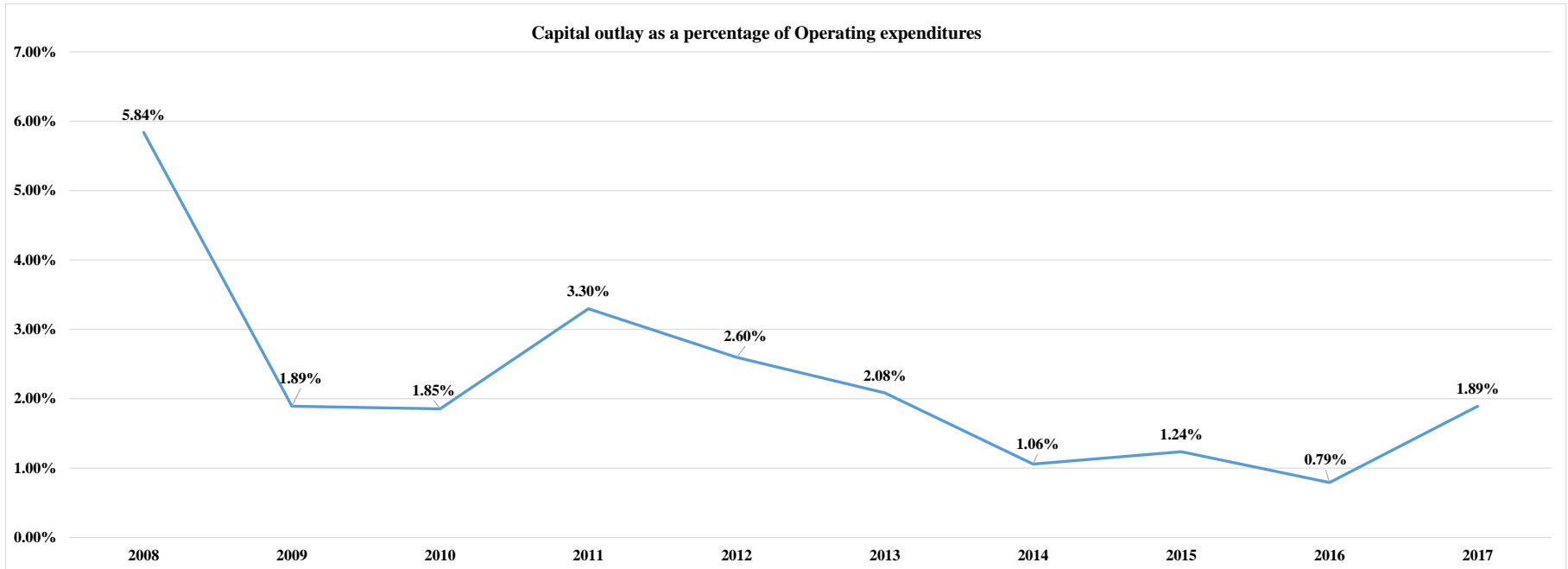
Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Capital outlay from operating funds*	\$2,816,489	\$873,596	\$914,176	\$1,564,208	\$1,205,801	\$1,020,450	\$552,315	\$642,900	\$417,337	\$1,044,083
Operating Expenditures*	\$48,247,059	\$46,199,778	\$49,328,031	\$47,441,524	\$46,451,657	\$48,961,563	\$52,265,228	\$52,008,253	\$52,730,607	\$55,180,542
Capital outlay as a percentage of operating expenditures	5.84%	1.89%	1.85%	3.30%	2.60%	2.08%	1.06%	1.24%	0.79%	1.89%

Notes:

\*Source: Schedule A & Finance Dept.

In FY2008, there was a purchase of land for \$1.6 million and \$200,000 for rebuilding the chart of accounts.

In FY2011, there was a \$1,000,000 down payment for Warren Woods.



## Factor 7: Community Needs and Resources Indicators - Population

**Formula:**  
Population

Ashland Trend	
Favorable	
Marginal	
Unfavorable	
Uncertain	X

**Warning Trend:** Rapid change in population.

### Description:

The exact relationship between population change and other economic and demographic factors is uncertain. Population change can directly affect both governmental revenues and expenditures. Intergovernmental revenues and grants are at time distributed according to population. However, a sudden increase in population can create immediate pressures for new capital outlay and higher levels of service. A decline in population on the other hand would, at first glance, appear to relieve the pressure for expenditures, because the population requiring services is smaller. But in practice, a local governmental faced with population decline is rarely able to make reductions in expenditures. Many costs, such as debt service, pensions, and governmental mandates are fixed and cannot be reduced in the short run. A more in depth look at the population, such as age and population density, can help assess the impact of population changes further.

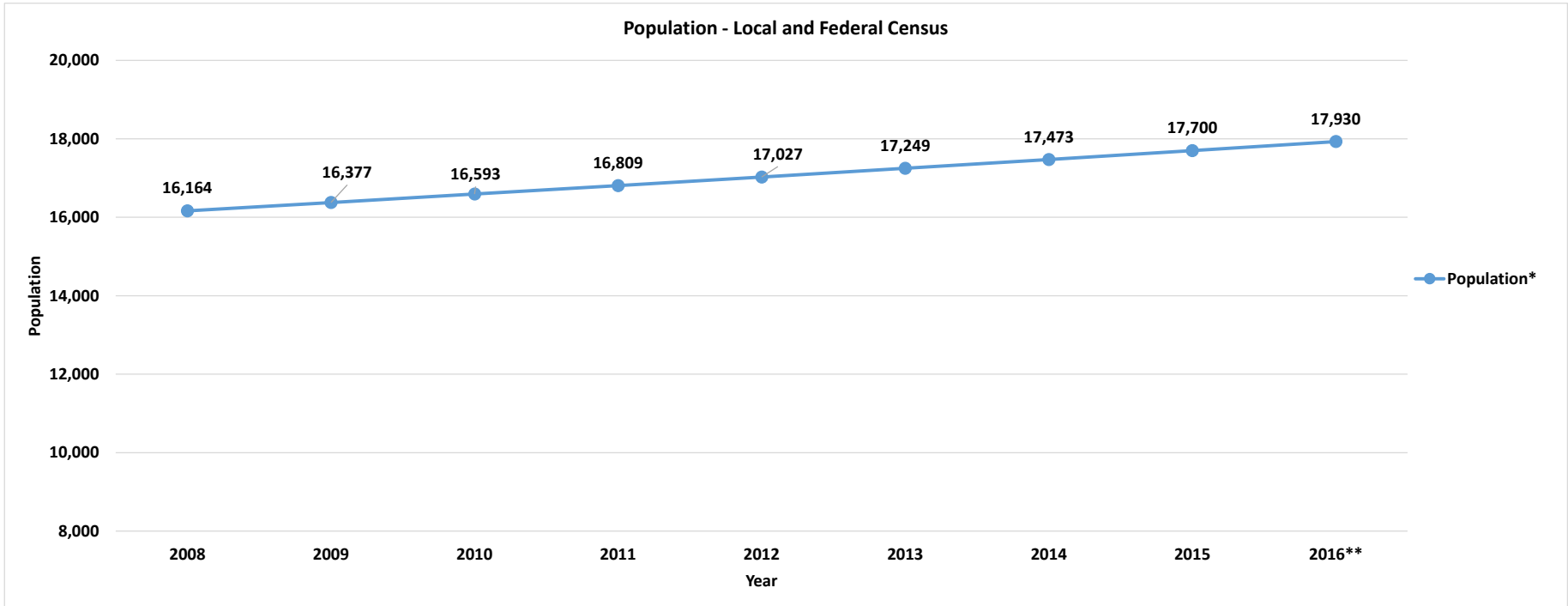
### Analysis:

Based upon the local census and federal census, the Town of Ashland's population is growing. This growth can be attributed to available land and a great location which drew the attention of developers. Ashland has seen several residential and condo/apartment developments go up over the past several years, more recently the Rail Transit District - a 398 apartment complex, which is due to come online in 2017 and middle of calendar year 2018.

**Factor 7: Community Needs and Resources Indicators - Population**

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016**	2017
Population*	16,164	16,377	16,593	16,809	17,027	17,249	17,473	17,700	17,930	18,163

\*Source: Federal Census for FY2010 was 16,593 and FY2000 was 14,674. During this period, the population % change was 13.1% or on average 1.3% per year. Utilized the FY2010 census and factored in 1.3% each subsequent and prior year.  
 Note: The Federal Census as of FY2010 was 16,593



### Factor 7: Community Needs and Resources Indicators - Top 5 Taxpayers

<p><b>Formula:</b>  <math display="block">\frac{\text{Total assessed value for top five taxpayers}}{\text{Total assessed valuation}}</math></p>
---

Ashland Trend	
Favorable	X
Marginal	
Unfavorable	
Uncertain	

**Warning Trend:** High percentage or increasing percentage of overall assessed valuation owned by a few taxpayers.

**Description:**

This indicator measures the concentration of property values in the community and helps to analyze the vulnerability of the economic base to the fortunes of a few taxpayers. The bond rating agencies use this indicator to determine the degree of concentration. The leading taxpayers are profiled and assessed for their direct and indirect effects on the economy. If a local government relies heavily on a few taxpayers for property taxes, it is vulnerable to any changes in these taxpayer's assessments. Generally, the local government may have cause for concern if the top five taxpayers hold more than 20 percent of the community's total valuation.

**Analysis:**

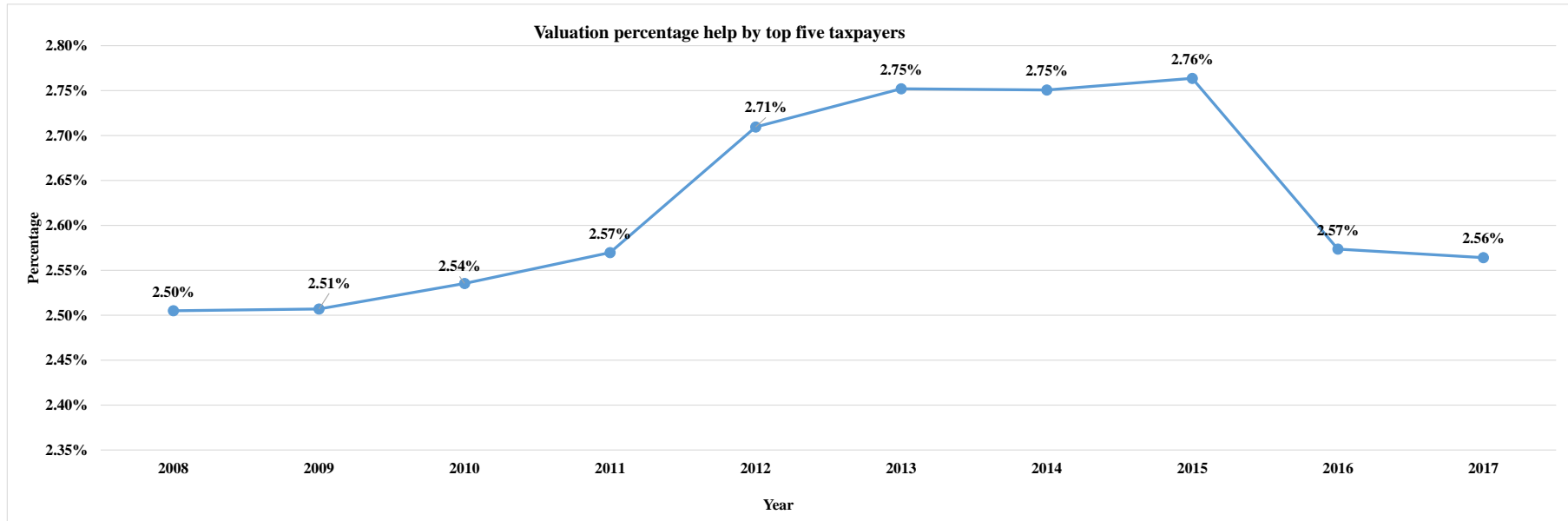
Ashland is well below the 20 percent warning mark, the Town has seen marginal increases in the valuation percentage held by the top five taxpayers, with the exception of year 2016 and 2017 over a 10 year period. The top taxpayers of the Town in 2017 were the following: Chestnut Place Apartments, Verizon, NStar, Ledgemere and Ashland Plaza. The Town considers these taxpayers to be financially stable. However, Ashland is always looking for ways to diversify the community's property tax base.

**Factor 7: Community Needs and Resources Indicators - Top 5 Taxpayers**

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total assessed value for top five taxpayers*	\$60,300,500	\$58,267,440	\$55,792,010	\$55,241,790	\$57,528,140	\$57,820,670	\$58,832,260	\$61,472,320	\$60,535,810	\$63,888,210
Total assessed value*	\$2,407,230,540	\$2,324,280,660	\$2,200,543,850	\$2,149,782,860	\$2,123,243,440	\$2,101,056,070	\$2,138,826,500	\$2,224,313,748	\$2,352,225,396	\$2,491,634,647
Valuation percentage help by top five taxpayers	2.50%	2.51%	2.54%	2.57%	2.71%	2.75%	2.75%	2.76%	2.57%	2.56%

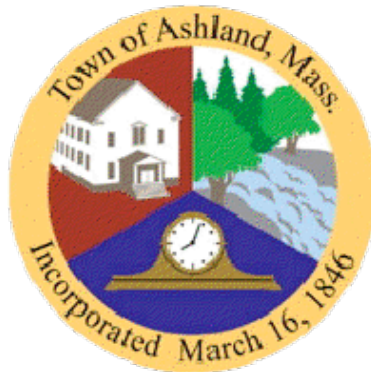
Notes:

\*Source: Finance Department



# Financial Policies

## Section 20





**TOWN OF ASHLAND  
OPERATIONAL POLICIES AND PROCEDURES**

**Area of Concern: Financial**

**Policy: Deficit and Surplus Policy**

**Date Approved: January 2016**

All three committees recognize that the financial forecast projected for fiscal years 2017-2021 represents the best estimate of revenues and fixed costs for the next five years.

It is agreed that the forecasted budgets for General Government and the Ashland Public Schools, as listed on the attached Forecast for fiscal years 2017-2021, will be the base budgets moving forward.

In the event of a successful operational override, departmental expenditures will be increased in each of the five years of the forecast by the amounts listed for each department, as shown on the attached tiered list.

In the event an operational override is not successful the projected operational deficits, as shown on the attached Forecast, will be addressed through deductions in departmental appropriations: 70% Ashland Public Schools and 30% Ashland Municipal Departments.

Any further deficits caused by a decrease in projected revenues or an increase in costs not assigned to either the Ashland Public Schools nor the Ashland Municipal Departments (non-departmental expenditures - see list below) will be addressed through deductions in departmental appropriations: 70% Ashland Public Schools and 30% Ashland Municipal Departments.

If, as a result of better than expected revenues, or non-departmental expenditures increase less than anticipated, surpluses will be divided through increased departmental appropriations: 70% Ashland Public Schools and 30% Ashland Municipal Departments.

The five year forecast will be updated annually to reflect current information. During fiscal year 2021 this policy will be reviewed and updated as needed.

Non-departmental expenditures:

Excludable Debt	Non-excludable Debt
Reserve Fund	Cherry Sheet Charges
Overlay	Benefits and Insurance
Keefe Tech	Enterprise Funds

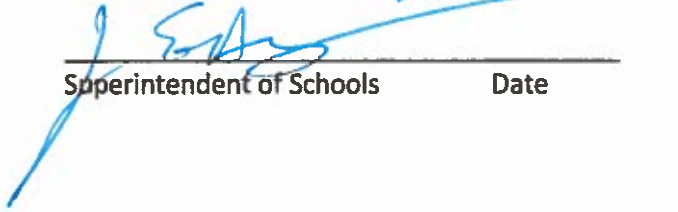
Signed:

  
Chair, Board of Selectmen      Date

  
Chair, School Committee      Date

  
Chair, Finance Committee      Date

  
Town Manager      Date

  
Superintendent of Schools      Date



# *Town of Ashland, Massachusetts*

## *Joint Financial Policy*

### **I. RESERVES POLICY**

A municipality's fiscal policies should include a plan for maintaining reserves. Operating reserves (or fund balance) are a prudent fiscal management tool and an important factor in the analysis of financial flexibility. The Town of Ashland will maintain a level of reserves that protects the Town from emergency conditions that may require financial flexibility, contributes to sufficient liquidity to pay all Town expenses without short-term borrowing, and maintains or improves the high credit rating that the Town currently holds. To provide for adequate levels of reserves to protect the Town's financial condition over the long-term, the Town of Ashland has adopted the following financial reserves policy statements. The Town's primary vehicle for reserve funds will be the general stabilization account. The Town of Ashland will also set up special-use stabilization accounts to help balance significant swings in one or other functional areas. The Town currently has established an OPEB Stabilization Fund and a Special Education Stabilization Fund. A 2/3 vote by town meeting is required to appropriate funds into any stabilization fund.

#### **A. General Stabilization Fund**

The Town of Ashland is committed to responsible stewardship of town financial resources. A key component of the town's financial position is its general stabilization fund. A general stabilization fund is a mechanism for setting aside money either for unforeseen needs or emergency situations according to the Massachusetts Division of Local Services. Such a fund is intended to equalize the effect of fluctuations in elastic revenues over time and to provide a "rainy day" fund. A community may appropriate up to 10 percent of the previous year's tax levy into the fund, so long as the fund balance does not exceed 10 percent of the community's equalized valuation.

The Town of Ashland will maintain at a minimum 5% of total revenues with an optimum balance of 10% of total revenues in its General Stabilization Fund.

Withdrawals from the General Stabilization Fund for operating expenses will not occur except under one or more of the following circumstances:

- The Governor utilizes executive authority to reduce budgeted lines of local aid (9c cuts) by 10% or more.
- State budget numbers for local aid are budgeted at fifteen percent (15%) less than the prior year's local aid numbers.
- A catastrophic act occurs which requires the use of one-time revenues.

Language restricting withdrawals from the General Stabilization Fund can be waived upon recommendation of the Town Manager and Superintendent followed by majority vote of 2 out of the following 3 committees: Board of Selectmen, School Committee, and Finance Committee.

In accordance with MGL, withdrawals from the General Stabilization Fund will only be made by a two-thirds vote of Town Meeting.

## **B. OPEB Stabilization Fund**

The OPEB Stabilization Fund will be used to supplement funding to the OPEB Liability Trust. Appropriations out of the OPEB Stabilization Fund will be made upon the recommendation of the OPEB Liability Trust and require a two-thirds vote at Town Meeting.

## **C. Special Education Stabilization Fund**

The Special Education Stabilization Fund will be used to provide a buffer on widely fluctuating Out Of District Special Education Costs. Appropriations out of the Special Education Stabilization Fund will be made upon the recommendation of the Superintendent and require a two-thirds vote at Town Meeting.

## **D. Free Cash**

Free Cash is the amount of the community's funds that are unrestricted and available for appropriation. Free Cash is generated when actual revenue collections are more than budget estimates, and when expenditures and encumbrances are less than appropriations, or both. It may be appropriated after certified by the Massachusetts Department of Revenue after the close of each fiscal year. Appropriation requires a simple majority vote by town meeting. Free Cash is not a fund and interest does not accrue to the balance.

The Massachusetts Department of Revenue suggests a community maintain 3%-5% of its general fund operating budget in free cash. The Town of Ashland will strive to keep its free cash figure at 1.5% of the general fund operating budget.

Free cash will be used to fund reserves and one-time capital expenses. The disbursement of free cash will largely be determined by the balance in the Town's stabilization fund.

If the balance in the Town's general stabilization fund is <5% of budgeted revenues, the Town will:

1. Appropriate 80% of the previous year's certified free cash to the town's general stabilization fund.
2. Appropriate 5% of the previous year's certified free cash to the town's OPEB stabilization fund outlined in Section XII.
3. Appropriate 5% of the previous year's certified free cash towards capital or other one-time expenses.
4. Appropriate 10% of the previous year's certified free cash towards the Special Education Stabilization Fund. The balance of the SPED Out of District stabilization fund should not exceed \$600,000. If the appropriation to bring the balance of the SPED Out of District stabilization fund is less than 10% of the previous year's certified free cash the difference shall go towards capital or other one-time expenses.

If the balance in the Town's general stabilization fund is between 5%-10% of budgeted revenues, the Town will:

1. Appropriate 60% of the previous year's certified free cash to the town's general stabilization fund.
2. Appropriate 10% of the previous year's certified free cash to the town's OPEB stabilization fund outlined in Section XII.
3. Appropriate 15% of the previous year's certified free cash towards capital or other one-time expenses.
4. Appropriate 15% of the previous year's certified free cash towards the Special Education Stabilization Fund. The balance of the SPED Out of District stabilization fund should not exceed \$600,000. If the

appropriation to bring the balance of the SPED Out of District stabilization fund is less than 15% of the previous year's certified free cash the difference shall go towards capital or other one-time expenses.

If the balance in the Town's stabilization fund is **greater than 10%** of budgeted revenues, the Town will use free cash in the following way:

1. Appropriate the amount necessary to keep the stabilization fund at 10% of budgeted revenues after factoring in growth of budget.
2. Appropriate 30% of the remainder of previous year's certified free cash to the town's OPEB stabilization fund outlined in Section XII.
3. Appropriate 50% of the remainder of the previous year's certified free cash towards capital or other one-time expenses.
4. Appropriate 20% of the remainder of the previous year's certified free cash towards the Special Education Stabilization Fund. The balance of the SPED Out of District stabilization fund should not exceed \$600,000. If the appropriation to bring the balance of the SPED Out of District stabilization fund is less than 20% of the previous year's certified free cash the difference shall go towards capital or other one-time expenses.

This policy can be modified upon recommendation of the Town Manager and Superintendent followed by majority vote of 2 out of the following 3 committees: Board of Selectmen, School Committee, and Finance Committee.

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Board of Selectmen, Chair

---

School Committee, Chair

---

Finance Committee, Chair

---

Town Manager

---

Superintendent of Schools

**TOWN OF ASHLAND**  
**OPEB Liability Trust**  
**Investment Policy Statement**

The purpose of this Investment Policy Statement (IPS) is to provide a clear understanding between the Town of Ashland, (Town) and Rockland Trust Company (Investment Manager) regarding the objectives, goals, risk tolerance, and investment guidelines established for the OPEB (Other Post-Employment Benefits) Liability Trust Fund.

### **A. Scope**

This IPS applies to all funds that are separately designated as long-term OPEB funds. The account will be established as a pooled investment portfolio unless otherwise stated. Any additional contributions to the account will be maintained in the same manner.

### **B. Introduction**

Creating an investment policy is the most critical phase of the entire investment process. The effects of a properly drafted vs. ineffective investment policy statement can be more important than the effects of good or poor investment management. To be successful, an investment policy needs to be appropriate for its setting and intended purpose.

Under GASB 45, the discount rate should be the long-term expected yield on the investments to be used to pay benefits as they come due. These would be plan investments for a funded plan or a weighted average of expected plan and employer investments for a plan that is partially funded. Investments within an OPEB Trust will closely approximate pension fund-type investment securities.

The policy statement is also designed to withstand "trustee risk" - the possibility that, at some stress point (most frequently an extreme decline in the stock or bond markets), those who oversee the funds may react in a manner detrimental to the long-term health of the Trust Fund.

### **C. Authority**

Massachusetts General Law Chapter 32B, section 20 allows a city, town, district, county or municipal lighting plant to set up a special trust fund, the Other Post Employment Benefits (OPEB) Liability Trust Fund. The governmental unit's treasurer is the custodian of the fund or in the case of a light plant, an officer designated by the board. Investment of fund monies by the custodian must be consistent with the prudent person standard set forth in Massachusetts General Law Chapter 203C for private trust funds. Interest earned on the investment of fund monies belongs to the fund.

### **D. Objective**

OPEB funds are long-term investments. Given a stated discount rate target, this long-term approach enables the Town to invest in long-term assets, such as equities, which tend to have high returns over

many years but whose price volatility precludes their use by those with shorter time horizons. By keeping a long-term focus in mind at all times, we hope to weather the periodic bad times.

The Town expects this long-term view to provide better results than will be earned by those who pick short-term investments or who liquidate securities during turbulent times. We also expect that equities will serve as a hedge against eroding trust fund values due to long-term inflationary trends.

## **E. Strategy**

The investment allocation will be determined by the Treasurer in consultation with the Investment Manager and pursuant to the most recently executed investment portfolio strategy form to be retained herewith.

M.G.L. Chapter 203C: Section 1 known as the Massachusetts Prudent Investor Act, states that a trustee shall invest and manage trust assets as a prudent investor would, considering the purposes, terms, and other circumstances of the trust, including those set forth in subsection c. In satisfying this standard, the trustee shall exercise reasonable care, skill, and caution. A trustee's investment and management decisions respecting individual assets shall be considered in the context of the trust portfolio as a part of an overall investment strategy reasonably suited to the trust.

### **Section 3:**

Among circumstances that a trustee shall consider in investing and managing trust assets are such of the following as are relevant to the trust or its beneficiaries: 1) general economic conditions; 2) the possible effect of inflation or deflation; 3) the expected tax consequences of investment decisions or strategies; 4) the role that each investment or course of action plays within the overall trust portfolio; 5) the expected total return from income and appreciation of capital; 6) other resources of the beneficiaries; 7) needs for liquidity, regularity of income, and preservation or appreciation of capital; and 8) an asset's special relationship or special value, if any, to the purposes of the trust or to one of the beneficiaries.

A trustee shall make a reasonable effort to verify facts relevant to the investment and management of trust assets. A trustee may invest in any kind of property or type of investment consistent with the standards of this chapter. A trustee, who has special skills or expertise, shall have a duty to use such special skills or expertise.

### **Section 4:**

A trustee shall reasonably diversify the investments of the trust unless, under the circumstances, it is prudent not to do so.

## **G. Specific Risks**

- **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

The Investment Manager will purchase investment grade securities with a high concentration in securities rated A or better. Lower-quality investments may only be held through diversified vehicles,

such as mutual funds or exchange-traded funds. There will be no limit to the amount of United States Treasury and United States Government Agency obligations.

- **Custodial Risk**

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The Treasurer will engage only those institutions with proven financial strength, capital adequacy, and overall affirmative reputation in the municipal industry.

- **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a town's investment in a single issuer. The Investment Manager will diversify the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

- **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Investment Manager will manage interest rate risk by managing duration in the account.

## **H. Standards of Care**

The standard of prudence to be used shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.

## **I. Diversification**

### **Equity**

The equity portion of the portfolio should consist of a diversified mix of investments (individual equities, mutual funds and exchange-traded funds) suitable to achieve the objective of capital appreciation. Individual equity holdings in any one company should not exceed 5% of the market value of the portfolio.

No funds may be invested in real estate, private placements or letter stock. The Investment Manager shall not engage in margin transactions, short sales or any other such specialized investment vehicles. The manager of a specific mutual fund and exchange-traded fund, however, may engage in short sales as part of an overall investment strategy.

**Fixed Income**

Investments in fixed income securities will be made principally for income and capital preservation. Selection should be made from liquid, investment grade corporate debt, convertible debt and obligations of the United States Government and its agencies. Lower-quality investments may only be held through diversified vehicles such as mutual funds or exchange-traded funds.

Securities of a single corporate issuer (excluding the United States Government and its Agencies) will not exceed 5% of the portfolio market value.

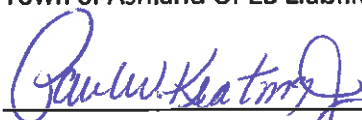
No more than 20% of the portfolio's total market value will be invested in convertible securities.


Individual corporate debt and preferred stock issues must be rated BBB or better, as defined by Moody's and/or Standard & Poor's Rating Agency.

There shall be no investments in fixed income or interest rate futures, and no engagement in any other specialized fixed income ventures. The manager of a specific mutual fund and exchange-traded fund, however, may engage in fixed income and interest rate futures as part of an overall investment strategy.

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities, as well as concentration in a specific institution with the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies.

I, Paul W Keating, Jr. Treasurer of the Town of Ashland, have reviewed this IPS and will manage the Town of Ashland OPEB Liability Trust Fund under my control in accordance with this IPS.

  
\_\_\_\_\_  
Paul W Keating, Jr., Treasurer

  
\_\_\_\_\_  
Date

I, Brian Callow, Vice President and as Representative of Rockland Trust Company, have reviewed this IPS and will manage the Town of Ashland OPEB Liability Trust Fund under my control in accordance with this IPS.

Rockland Trust Company

\_\_\_\_\_  
By:

\_\_\_\_\_  
Date

**Fixed income**

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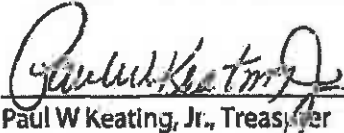
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I, Paul W Keating, Jr. Treasurer of the Town of Ashland, have reviewed this IPS and will manage the Town of Ashland OPEB Liability Trust Fund under my control in accordance with this IPS.

  
\_\_\_\_\_  
Paul W Keating, Jr., Treasurer

8/20/15  
Date

I, Brian Callow, Vice President and as Representative of Rockland Trust Company, have reviewed this IPS and will manage the Town of Ashland OPEB Liability Trust Fund under my control in accordance with this IPS.

Rockland Trust Company

By:   
\_\_\_\_\_  
By:

8/28/2015  
Date



### INVESTMENT PORTFOLIO STRATEGY

For the Account of TOWN OF ASTLAND OPEB

Account #: 12020000

The investment objective for this account should be broadly defined as:

**Current Income** - (0%-30% cash, 80%-100% fixed income, 0-25% equities,)

This objective defines investors who look for high levels of monthly income, are willing to accept moderate fluctuations in price and seek relative safety for their investments. Investments include securities which provide competitive levels of returns as well as liquidity and relative price stability for the investor.

*Government Income (20)*     *Tax Exempt (14)*     *Municipal Income (24)*

**Income & Growth** - (0%-10% cash, 60%-80% fixed income, 20%-40% equities,)

This objective defines investors who require above-average current income both now and in the future. They are conservative but are willing to accept modest volatility in exchange for long term growth potential.

*Income & Growth w/Munis (25)*

**Balanced** - (0%-10% cash, 35%-55% fixed income, 45%-65% equities)

This objective defines investors who seek capital appreciation, but use cash dividends and bond interest to reduce their risk. They are comfortable with a portfolio that consists of both stocks and bonds and are willing to assume a moderate amount of risk.

*Diversified Real Return*     *Maximum Income*     *Balanced w/Munis (26)*

**Growth** - (0%-10% cash, 15-35% fixed income, 65%-85% equities)

This objective defines investors who seek growth of their investments to pursue long term goals and are willing to accept reasonable volatility in pursuit of this goal. Stocks offer the best opportunity for growth

*Growth w/Munis (27)*

**Aggressive Growth** - (0%-10% cash, 0%-10% fixed income, 80%-100% equities)

This objective defines investors who are primarily interested in capital appreciation and are willing to accept volatility to achieve their goal. Current income is not an objective. To build wealth over time, they are comfortable with a portfolio that consists primarily of common stocks. Growth investors usually have at least a seven- to ten-year time horizon.

**USE TAX EXEMPT FIXED INCOME WHERE APPROPRIATE**

Additional Strategy Details: \_\_\_\_\_

The investment portfolio strategy is subject to change at the discretion of the principal.

[Signature]  
Principal

8/19/15  
Date

\_\_\_\_\_  
Principal

\_\_\_\_\_  
Date

**TOWN OF ASHLAND**  
**Investment Policy Statement**

The purpose of this Investment Policy Statement (IPS) is to provide a clear understanding between the Town of Ashland, (Town) and Rockland Trust Company (Investment Manager) regarding the objectives, goals, risk tolerance, and guidelines established for the investment of funds in accordance with Massachusetts General Laws (MGL).

**A. Scope**

This IPS applies to long-term funds such as permanent, private purpose and any other funds with special circumstances, such as stabilization, CPA or conservation funds.

**B. Introduction**

Creating an investment policy is the most critical phase of the entire investment process. The effects of a properly drafted vs. ineffective investment policy statement can be more important than the effects of good or poor investment management. To be successful, an investment policy needs to be appropriate for its setting and intended purpose. The policy needs to match the needs of the anticipated requests or periodic disbursements from the financial assets most likely to meet those cash flow needs.

The policy statement is also designed to withstand "trustee risk" - the possibility that, at some stress point (most frequently an extreme decline in the stock or bond markets), those who oversee the funds may react in a manner detrimental to the long-term health of the Fund.

**C. Authority**

Massachusetts General Laws, Chapter 44, section 55B requires the Town Treasurer to invest all public funds except those required to be kept uninvested for purposes of immediate distribution.

**D. Strategy**

The investment allocation will be determined by the Treasurer in consultation with the Investment Manager and pursuant to the most recently executed investment portfolio strategy form to be retained herewith.

Investments shall be limited to those set forth by both MGL Chapter 167 Section 15A through Section 15K and Chapter 167F Section 3, investments for savings banks, that dictates the allowable investments for municipalities (MA Legal List), and any amendments thereto.

**E. Specific Risks**

- **Credit Risk**

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Investment Manager will purchase investment grade securities with a high concentration in securities rated A or better. There will be no limit to the amount of United States Treasury and United States Government Agency obligations.

- **Custodial Risk**

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Town will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party.

The Treasurer will engage only those institutions with proven financial strength, capital adequacy, and overall affirmative reputation in the municipal industry.

- **Concentration of Credit Risk**

Concentration of credit risk is the risk of loss attributed to the magnitude of a town's investment in a single issuer. The Investment Manager will diversify the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

- **Interest Rate Risk**

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Investment Manager will manage interest rate risk by managing duration in the account.

## **F. Standards of Care**

The standard of prudence to be used shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs; not for speculation, but for investment considering the probable safety of their capital as well as the probable income to be derived.


## **G. Diversification**

Assets will be diversified between a combination of high-grade fixed income securities, individual equities and mutual funds within the MA Legal List as defined by MGL.

## **H. Performance Measurement and Evaluation**

- The Treasurer will meet with the Investment Manager as frequently as semi-annually to monitor the performance of the Fund and the compliance with these guidelines.
- The Fund's performance will be measured by comparison with the stated objectives in comparison to respective benchmarks. To monitor the intermediate term performance of the Fund, the Treasurer will compare the Investment Manager's results to a blended benchmark to be determined in conjunction with the Investment Manager.
- Rebalancing of the portfolios should happen at least annually or more frequently if appropriate.
- The Investment Policy Statement will be reviewed at least every 2 years to ensure that it remains appropriate and complete

I, Paul W Keating , Jr , Treasurer of the Town of Sample, have reviewed this IPS and will manage the Town's funds under my control in accordance with this IPS.

  
Paul W Keating, Jr, Treasurer

8/28/15  
Date

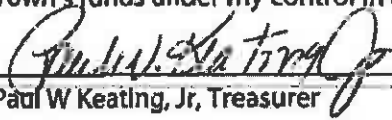
I, Brian Callow, Vice President and as Representative of Rockland Trust Company, have reviewed this IPS and will manage the Town of Ashland's funds under my control in accordance with this IPS.

Rockland Trust Company

\_\_\_\_\_  
By

\_\_\_\_\_  
Date


I, Paul W Keating , Jr , Treasurer of the Town of Sample, have reviewed this IPS and will manage the Town's funds under my control in accordance with this IPS.

  
Paul W Keating, Jr, Treasurer

8/28/15  
Date

I, Brian Callow, Vice President and as Representative of Rockland Trust Company, have reviewed this IPS and will manage the Town of Ashland's funds under my control in accordance with this IPS.

Rockland Trust Company

  
By

8/28/2015  
Date



INVESTMENT PORTFOLIO STRATEGY

For the Account of TOWN OF ASHLAND STABILIZATION FUND

Account # 12020001

The investment objective for this account should be broadly defined as:

**Current Income** - (0%-30% cash, 80%-100% fixed income, 0-25% equities.)

This objective defines investors who look for high levels of monthly income, are willing to accept moderate fluctuations in price and seek relative safety for their investments. Investments include securities which provide competitive levels of returns as well as liquidity and relative price stability for the investor.

Government Income (20)     Tax Exempt (14)     Municipal Income (24)

**Income & Growth** - (0%-10% cash, 60%-80% fixed income, 20%-40% equities,)

This objective defines investors who require above-average current income both now and in the future. They are conservative but are willing to accept modest volatility in exchange for long term growth potential.

Income & Growth w/Munis (25)

**Balanced** - (0%-10% cash, 35%-55% fixed income, 45%-65% equities)

This objective defines investors who seek capital appreciation, but use cash dividends and bond interest to reduce their risk. They are comfortable with a portfolio that consists of both stocks and bonds and are willing to assume a moderate amount of risk.

Diversified Real Return     Maximum Income     Balanced w/Munis (26)

**Growth** - (0%-10% cash, 15-35% fixed income, 65%-85% equities)

This objective defines investors who seek growth of their investments to pursue long term goals and are willing to accept reasonable volatility in pursuit of this goal. Stocks offer the best opportunity for growth

Growth w/Munis (27)

**Aggressive Growth** - (0%-10% cash, 0%-10% fixed income, 80%-100% equities)

This objective defines investors who are primarily interested in capital appreciation and are willing to accept volatility to achieve their goal. Current income is not an objective. To build wealth over time, they are comfortable with a portfolio that consists primarily of common stocks. Growth investors usually have at least a seven- to ten-year time horizon.

**USE TAX EXEMPT FIXED INCOME WHERE APPROPRIATE**

Additional Strategy Details MA LEGAL LIST

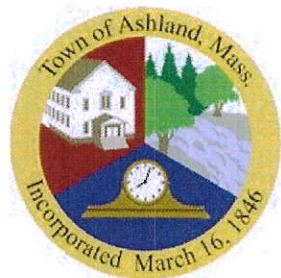
The investment portfolio strategy is subject to change at the discretion of the principal.

[Signature]  
Principal

8/19/15  
Date

\_\_\_\_\_  
Principal

\_\_\_\_\_  
Date



**TOWN OF ASHLAND**  
**JOINT OPERATIONAL POLICIES AND PROCEDURES**

**Functional Area: Finance**

**Policy: Debt Management Policy**

**Date Approved: March 2014**

The use of long-term debt is a common and often necessary way for a community to address major infrastructure and equipment needs. It is also a means of spreading the cost of large capital projects over a larger, changing population base. However, when a local government incurs long-term debt, it establishes a fixed obligation for anywhere from five to thirty years. Accumulation of such fixed burdens can become so great that a local government finds it difficult to pay both its operational costs and debt service charges. The purpose of this policy is to establish guidelines governing the use of long-term debt and demonstrate our commitment to full and timely repayment of all debt issued.

Massachusetts General Laws, Chapter 44, Sections 7 & 8 regulate the purposes for which municipalities may incur debt, and the maximum maturity for bonds issued for each purpose.

Massachusetts General Law allows communities, subject to voter approval, to exclude certain debt from the limits imposed by Proposition 2 ½. A voter-approved exclusion for the purpose of raising funds for debt service costs is referred to as a debt exclusion. The Town considers this to be an important component its debt management program.

### **Capital Improvement Plan**

The primary purpose of long-term debt will be to fund items on the Town's Capital Improvement Plan.

The Town will establish and maintain both a twenty year capital outlook as well as a five year Capital Improvement Plan. The latter will include all proposed projects and major pieces of equipment and corresponding funding sources. The Town's long-term debt strategies will be structured to reflect its capital needs and ability to pay.

### **Explicit Prohibitions**

The Town will not use long-term debt to fund:

1. Any item less than \$50,000
2. Operational expenses – short-term debt may be used to fund operational expenses, but only in the case of extreme duress.

3. Passenger vehicles (e.g. inspectional services and staff vehicles) and police cruisers will not be funded through long-term debt but will be funded through cash capital.

### **Newly Incurred Debt**

Any new debt will be **subject to a debt exclusion under Proposition 2.5**. This policy is put in place for two distinct purposes:

1. So voters will have a better understanding of the purpose and use of tax revenue; tax dollars can be clearly tied to tangible items.
2. This reduces the strain on general operating budgets.

Only in extreme circumstances will the Town consider additional debt outside of a debt exclusion.

### **Retirement of Non-Excluded Debt**

As non-excluded principal and interest is retired, the difference between the current year's debt service and prior year's debt service will be allocated to capital.

### **Other**

The Town may use short-term financing in the form of Bond Anticipation Notes to provide temporary financing for capital projects. Said notes will be retired either through cash reserves or through the issuance of long-term bonds as soon as market conditions permit.

### **Structure and Term of Debt**

When the Town finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.

Except for major building; water and sewer projects; and land acquisition, the Town will limit bond maturities to no more than ten years.

The Town will structure debt through a level or declining annual principal payment unless there is a more financially advantageous schedule (check with Christine).

### **Capital Project Closeouts**

The Town will endeavor to closeout all capital projects within six months of completion. For those previous authorized bonded projects with residual balances, the Town Manager will propose the reallocation of any balances for other capital projects in conformance with MGL Chapter 44, Section 20. Such reallocations are subject to Town Meeting approval.

For those previously authorized projects funded with available revenue (tax levy or reserves), that have residual balances in excess of \$5,000. The Town Manager will propose the reallocation of these balances for other future capital projects. Such reallocations are subject to Town Meeting approval.

**Annual Reporting**

Consistent with best practices identified by the Government Finance Officers Association, The Town Manager’s Budget Request will include comprehensive summaries of the debt obligations of the town.

**Protection of Bond Rating**

The Town will maintain good communications with bond rating agencies, bond counsel, banks, financial advisors and others involved in debt issuance and management.

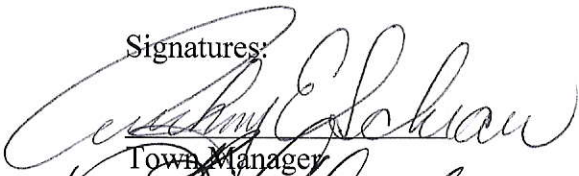
The Town will follow a policy of full disclosure on every financial report and offering statement.

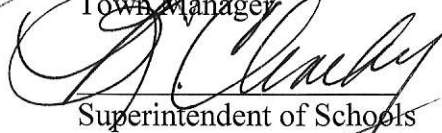
The Town will limit annual increases in debt services to a level that will not materially jeopardize the Town’s credit rating.


**Policy Modifications**

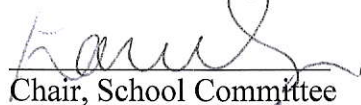
Modification of the above polices can be achieved by an affirmative vote of 2/3 by the following committees through a majority of their membership: Board of Selectmen, School Committee, Finance Committee.

Signatures:

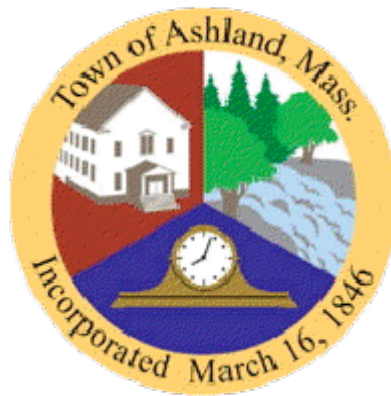
  
Town Manager

  
Superintendent of Schools

  
Chair, Board of Selectmen

  
Chair, School Committee

  
Chair, Finance Committee



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# Forecasts

## Section 21



**General Fund Five-Year Forecast**

**Section 21-1**

<b>Tax Levy</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Prior Year Levy	44,062,817	45,964,387	47,813,497	49,508,835	51,246,555
2.5% Increase	1,101,570	1,149,110	1,195,337	1,237,721	1,281,164
New Growth	800,000	700,000	500,000	500,000	500,000
<b>TOTAL TAX BASE</b>	45,964,387	47,813,497	49,508,835	51,246,555	53,027,719
Excluded Debt	1,750,083	1,622,272	1,576,685	1,463,785	362,100
LEVY LIMIT	47,714,471	49,435,769	51,085,520	52,710,340	53,389,819
<b>State Aid</b>					
<b>Education - Distirbutions &amp; Reimbursements</b>					
Chapter 70	6,153,502	6,215,037	6,277,187	6,339,959	6,403,359
Charter Tuition Reimbursement	49,115	49,115	49,115	49,115	49,115
<b>Offsets - Reserved for Direct Expenditure</b>					
School Choice Receiving Tuition	266,615	266,615	266,615	266,615	266,615
<b>General Government -</b>	6,469,232	6,530,767	6,592,917	6,655,689	6,719,089
Unrestricted General Govt Aid	1,412,213	1,426,335	1,440,599	1,455,005	1,469,555
Veterans Benefits	36,683	36,683	36,683	36,683	36,683
Exemptions - VBS & Elderly	47,551	47,551	47,551	47,551	47,551
State Owned Land	72,034	72,034	72,034	72,034	72,034
<b>General Government -</b>					
Public Libraries	20,583	20,583	20,583	20,583	20,583
<b>Total State Aid</b>	8,058,296	8,133,953	8,210,367	8,287,545	8,365,494
<b>Local Receipts</b>					
Local Receipts	4,262,200	4,304,822	4,347,870	4,391,349	4,435,262
Local Receipts - Meals Tax	222,705	224,932	227,181	229,453	231,748
<b>Total Local Receipts</b>	4,484,905	4,529,754	4,575,052	4,620,802	4,667,010
<b>Other Funds</b>					
Bond Premium	41,841	41,841	41,841	41,841	41,841
Animal Control Bylaw					
Revolving/Receipts Reserved Accounts	55,000	55,000	55,000	55,000	55,000
Enterprise Funds - Transfer to General Fund	534,946	550,994	567,524	584,550	602,086
QECB Subsidy Payments					
Community Preservation Funds - Debt	668,170	649,725	634,694	619,313	603,581
Free Cash					
<b>Total Other Funds</b>	1,299,956	1,297,560	1,299,058	1,300,703	1,302,508
<b>TOTAL REVENUE</b>	61,557,628	63,397,036	65,169,997	66,919,390	67,724,832
<b>Appropriated Expenses</b>					
General Government	11,689,843	11,982,089	12,281,641	12,588,683	12,903,400
Ashland Public Schools	31,626,383	32,812,373	34,042,837	35,319,443	36,643,922
Keefe Tech	1,331,996	1,331,996	1,331,996	1,331,996	1,331,996
Non-Excluded Debt Service	1,698,595	1,653,194	1,632,863	1,697,781	1,672,559
Excluded Debt Service	1,750,083	1,622,272	1,576,685	1,463,785	362,100
Capital Outlay	750,000	750,000	750,000	750,000	750,000

**General Fund Five-Year Forecast**

**Section 21-2**

<b>Tax Levy</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Benefits & Insurance	11,046,884	12,041,104	13,124,803	14,306,035	15,593,578
Reserve Fund	450,000	450,000	450,000	450,000	450,000
Snow & Ice	285,200	285,200	285,200	285,200	285,200
<b>Total Appropriated Expenses</b>	<b>60,628,985</b>	<b>62,928,228</b>	<b>65,476,025</b>	<b>68,192,922</b>	<b>69,992,755</b>
Overlay	215,000	215,000	215,000	215,000	275,000
Offset - School Lunch					
Offset - School Choice	310,397	310,397	310,397	310,397	310,397
Offset - Library Aid	22,176	22,176	22,176	22,176	22,176
State Assessments & Charges	74,341	74,341	74,341	74,341	74,341
Charter School Sending Tuition	340,000	340,000	340,000	340,000	340,000
<b>TOTAL ALL EXPENSES</b>	<b>61,839,064</b>	<b>64,138,307</b>	<b>66,686,104</b>	<b>69,403,001</b>	<b>71,262,834</b>
<b>Surplus (Deficit)</b>	<b>-281,435</b>	<b>-741,270</b>	<b>-1,516,107</b>	<b>-2,483,611</b>	<b>-3,538,002</b>

**Water Enterprise Fund Five-year Forecast**

**Section 21-3**

<b>6000 - Water Enterprise Fund</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>REVENUE</b>					
Liens added to taxes	125,000	125,000	125,000	125,000	125,000
Water user charges	2,208,105	2,208,105	2,208,105	2,208,105	2,208,105
Irrigation charges	234,375	234,375	234,375	234,375	234,375
Water permits	75,000	75,000	50,000	50,000	50,000
Cross connection device testing fees	16,500	16,500	16,500	16,500	16,500
Hopkinton Cost Share	12,500	12,500	12,500	12,500	12,500
	266,000	266,000	266,000	266,000	266,000
Total Revenues	2,937,480	2,937,480	2,912,480	2,912,480	2,787,480
<b>6000 - Water Enterprise Fund</b>					
<b>EXPENSES</b>					
Permanent Positions	449,199	462,675	476,555	490,852	505,577
OT Recall/Beeper	25,750	26,523	27,318	28,138	28,982
Beeper Allowance	17,510	18,035	18,576	19,134	19,708
Longevity & Fringes	2,789	2,873	2,959	3,048	3,139
Uniform Expense/ Allowances	2,524	2,599	2,677	2,757	2,840
Subtotal: Personnel Costs	497,772	512,705	528,086	543,929	560,247
Purchase of Services	5,253	5,411	5,573	5,740	5,912
Utilities Expenses	211,150	217,485	224,009	230,729	237,651
Maint. Service Contract	20,600	21,218	21,855	22,510	23,185
Contracted Services	762,200	785,066	808,618	832,877	857,863
Purchase Lab Tests	0	0	0	0	0
Office Equipment Lease	1,030	1,061	1,093	1,126	1,159
Radio Equipment Repair/ Parts	309	318	328	338	348
Telephone Expenses	5,150	5,305	5,464	5,628	5,796
Other Purchased Service	19,570	20,157	20,762	21,385	22,026
Supplies	5,150	5,305	5,464	5,628	5,796
Postage/ Stamps/ Regular Mail	1,442	1,485	1,530	1,576	1,623
Office Supplies	515	530	546	563	580
Auto Parts & Supplies	8,240	8,487	8,742	9,004	9,274
Tools/ Hardware	5,150	5,305	5,464	5,628	5,796
Reference Books/Materials	155	159	164	169	174
Chemicals/Treatment	67	69	71	73	75
Asphalt/Hot-Top	1,545	1,591	1,639	1,688	1,739
Gravel, Loam, Mulch	2,575	2,652	2,732	2,814	2,898
Water Works Supply	77,250	79,568	81,955	84,413	86,946
Gas	0	0	0	0	0

**Water Enterprise Fund Five-year Forecast**

**Section 21-4**

Diesel	0	0	0	0	0
Miscellaneous Supplies	9,991	10,291	10,599	10,917	11,245
Repairs and Maintenance	25,750	26,523	27,318	28,138	28,982
Other Charges	6,901	7,108	7,321	7,541	7,767
Travel Expenses	103	106	109	113	116
Dues & Memeberships	1,030	1,061	1,093	1,126	1,159
Training/Conf./Courses	2,575	2,652	2,732	2,814	2,898
Expense Contingency	10,300	10,609	10,927	11,255	11,593
Transfer to General Fund	243,171	250,466	257,980	265,720	273,691
Subtotal:Expenses	1,427,172	1,469,987	1,514,086	1,559,509	1,606,294
Capital Outlay	352,000	352,000	352,000	352,000	352,000
Purchase of Equipment	70,000	70,000	70,000	70,000	70,000
Principal Long Term Debt	574,619	579,494	136,358	135,120	74,882
Interest on Notes	20,720	15,520	10,320	5,370	2,400
Subtotal:Capital & Debt	1,017,339	1,017,014	568,678	562,490	499,282
<b>Total 6000: Water Enterprise</b>	<b>2,942,282</b>	<b>2,999,706</b>	<b>2,610,850</b>	<b>2,665,928</b>	<b>2,665,823</b>
<b>Budgeted Surplus/Deficit</b>	<b>(4,802)</b>	<b>(62,226)</b>	<b>301,630</b>	<b>246,552</b>	<b>121,657</b>

**Sewer Enterprise Fund Five-Year Forecast**

**Section 21-5**

<b>6100 - Sewer Enterprise Fund</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Liens added to taxes	200,000	200,000	200,000	200,000	200,000
Liens committed interest	50,000	50,000	50,000	50,000	50,000
Utility Interest	27,000	27,000	27,000	27,000	27,000
Sewer user charges	5,350,877	5,350,877	5,350,877	5,350,877	5,350,877
Committed interest	40,000	40,000	40,000	40,000	40,000
Sewer licenses	2,100	2,100	2,100	2,100	2,100
Sewer permits	130,000	100,000	75,000	75,000	75,000
Sewer betterments	100,000	100,000	100,000	100,000	100,000
Total Revenues	5,899,977	5,869,977	5,844,977	5,844,977	5,844,977
Permanent Positions	444,049	457,371	471,092	485,224	499,781
OT Recall/Beeper	7,725	7,957	8,195	8,441	8,695
Beeper Allowance	15,450	15,914	16,391	16,883	17,389
Longevity & Fringes	2,472	2,546	2,623	2,701	2,782
Uniform Expense/ Allowances	2,575	2,652	2,732	2,814	2,898
Subtotal: Personnel Costs	472,271	486,439	501,032	516,063	531,545
Purchase of Services	7,210	7,426	7,649	7,879	8,115
Utilities Expenses	69,010	71,080	73,213	75,409	77,671
Maint. Service Contract	1,545	1,591	1,639	1,688	1,739
Contracted Services	82,400	84,872	87,418	90,041	92,742
Purchase Lab Tests	515	530	546	563	580
Office Equipment Lease	1,030	1,061	1,093	1,126	1,159
Radio Equipment Repair/ Parts	2,575	2,652	2,732	2,814	2,898
Telephone Expenses	3,605	3,713	3,825	3,939	4,057
Other Purchased Service	0	0	0	0	0
Supplies	1,545	1,591	1,639	1,688	1,739
Postage/ Stamps/ Regular Mail	412	424	437	450	464
Office Supplies	309	318	328	338	348
Auto Parts & Supplies	6,695	6,896	7,103	7,316	7,535
Tools/ Hardware	4,120	4,244	4,371	4,502	4,637
Reference Books/Materials	0	0	0	0	0
Chemicals/Treatment	51,500	53,045	54,636	56,275	57,964
Asphalt/Hot-Top	0	0	0	0	0
Gravel, Loam, Mulch	515	530	546	563	580
Miscellaneous Supplies	7,725	7,957	8,195	8,441	8,695
MWRA Expense	2,863,231	3,006,392	3,156,712	3,314,547	3,480,275

**Sewer Enterprise Fund Five-Year Forecast**

**Section 21-6**

<b>6100 - Sewer Enterprise Fund</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Framingham IMA Herbert	97,850	100,786	103,809	106,923	110,131
Repairs and Maintenance	25,750	26,523	27,318	28,138	28,982
Other Charges	5,150	5,305	5,464	5,628	5,796
Framingham Sewer Trunk	1,069,534	1,080,230	1,091,032	1,101,942	1,112,962
Dues & Mememberships	103	106	109	113	116
Training/Conf./Courses	1,030	1,061	1,093	1,126	1,159
Expense Contingency	10,000	10,000	10,000	10,000	10,000
Transfer to General Fund	243,171	250,466	257,980	265,720	273,691
Subtotal: Expenses	4,556,530	4,728,800	4,908,887	5,097,167	5,294,034
Capital Outlay	100,000	100,000	100,000	100,000	100,000
Purchase of Equipment	90,000	90,000	90,000	90,000	90,000
Principal Long Term Debt	549,943	403,146	398,999	398,999	290,000
Interest on Notes	137,072	110,739	90,789	70,839	58,869
Subtotal: Capital & Debt	877,015	703,885	679,788	659,838	538,869
<b>Total 6100: Sewer Enterprise</b>	<b>5,905,816</b>	<b>5,919,124</b>	<b>6,089,707</b>	<b>6,273,068</b>	<b>6,364,448</b>
<b>Budgeted Surplus/Deficit</b>	<b>(5,839)</b>	<b>(49,147)</b>	<b>(244,730)</b>	<b>(428,091)</b>	<b>(519,471)</b>

**Trash Enterprise Fund Five-Year Forecast**

**Section 21-7**

<b>6200 - Trash Disposal Enterprise</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Rubbien Liens	60,000	60,000	60,000	60,000	60,000	60,000
Lien Committed Interest	10,000	10,000	10,000	10,000	10,000	10,000
Utility Interest	7,400	7,400	7,400	7,400	7,400	7,400
Rubbish Bag Fees	400,000	400,000	400,000	400,000	400,000	400,000
Rubbish Collection Fees	700,000	700,000	700,000	700,000	700,000	700,000
Total Revenues	1,177,400	1,177,400	1,177,400	1,177,400	1,177,400	1,177,400
Other Salaries	13,610	13,882	14,160	14,443	14,732	14,732
Longevity	275	275	275	275	275	275
Subtotal:Personnel	13,885	14,157	14,435	14,718	15,007	
Trash Removal	1,139,767	1,162,562	1,185,813	1,209,529	1,283,720	
Hazardous Waste	17,340	17,687	18,041	18,401	18,769	
Transfer to General	28,725	29,300	29,886	30,484	31,093	
Total Expenses	1,185,832	1,209,548	1,233,739	1,258,414	1,333,583	
<b>Total 6200: Trash Enterprise</b>	<b>1,199,717</b>	<b>1,223,706</b>	<b>1,248,174</b>	<b>1,273,132</b>	<b>1,348,590</b>	
<b>Budgeted Surplus/Deficit</b>	<b>(22,317)</b>	<b>(46,306)</b>	<b>(70,774)</b>	<b>(95,732)</b>	<b>(171,190)</b>	

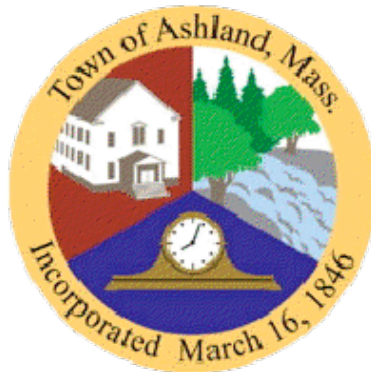
**Fields Enterprise Fund Five-Year Forecast**

**Section 21-8**

<b>6300 - Athletic Fields Enterprise</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	
Field Rentals	115,000	115,000	115,000	115,000	115,000	115,000
Total Revenues	115,000	115,000	115,000	115,000	115,000	115,000
Permanent Positions	49,743	50,738	51,753	52,788	53,844	
Overtime	1,020	1,040	1,061	1,082	1,104	
Longevity	0	0	0	0	0	
Total Personnel	50,763	51,778	52,814	53,870	54,948	
Contracted Services	38,250	39,015	39,795	40,591	41,403	
Auto Parts & Supplies	1,020	1,040	1,061	1,082	1,104	
Tools/ Hardware	1,020	1,040	1,061	1,082	1,104	
Gravel, Loam, Mulch	2,040	2,081	2,122	2,165	2,208	
Miscellaneous Supplies	2,040	2,081	2,122	2,165	2,208	
Transfer to General Fund	19,406	19,794	20,190	20,594	21,006	
Total Expenses	63,776	65,052	66,353	67,680	69,034	
<b>Total 6300: Field Management</b>	<b>114,539</b>	<b>116,830</b>	<b>119,167</b>	<b>121,550</b>	<b>123,981</b>	
<b>Budgeted Surplus/Deficit</b>	<b>461</b>	<b>(1,830)</b>	<b>(4,167)</b>	<b>(6,550)</b>	<b>(8,981)</b>	

# Appendices

## Section 22



**Fund Descriptions**

The financial operations of the Town are organized into funds, each of which is a separate fiscal and accounting entity. All revenues received or expenditures made by the Town are accounted for through one of the funds listed below.

**Governmental Funds**

Most Town functions are financed through what are called Governmental Funds. These are the activities generally supported by “non-exchange” revenue, such as taxes. There are four types of governmental funds maintained by the Town: the General Fund, Special Revenue Funds, Permanent Funds, and the Capital Project Funds.

**General Fund:** The General Fund is the major operating fund of the Town government and it encompasses a majority of Town operations, and it is defined as covering all resources that are not required to be accounted for elsewhere. The General Fund is supported by revenues from real estate & personal property taxes, state aid, excise taxes, investment income, fines & forfeitures, and fees & charges. Most of the Town’s departments including the Schools are supported in whole or in part by the General Fund.

**Special Revenue Funds:** Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of major capital projects and permanent funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The Town’s Special Revenue Funds are grouped into five categories:

- 1. Revolving Funds:** Revolving Funds allow the Town to raise revenues from a specific program and use those revenues to support the program without appropriation. Revolving Funds are established by statute or by-law and may require reauthorization each year at Town Meeting. The Town maintains revolving funds for a number of purposes including Council on Aging, Planning Department, Animal Control, Community Center, Recreation Department, and various school funds.
- 2. Receipts Reserved for Appropriation:** The funds in this grouping are restricted to a specific use by statute and also require appropriation by Town Meeting. These funds include property insurance claims greater than \$150,000, monies from Cemetery sale of lots and graves, and dog licenses.
- 3. School Grants:** The School Grant Funds account for specially financed education programs using revenue from grants received from the Federal or State government. These include the Title I grant, Teacher Quality, and SPED grants.
- 4. Other Intergovernmental Funds:** These funds account for revenues received by the Town from the Federal or State government for specific purposes other than education. These include a variety of grants such as the Chapter 90 Highway Program, State Election Grants, State Library Aid, and the Elderly Formula Grant.

**5. Other Special Revenue Funds:** These funds account for any other miscellaneous special revenues not included in the previous categories. These include private donations for specific purposes, such as grants received from private or non-profit foundations, and gifts made to specific departments. This category also includes the Community Preservation Fund.

**Permanent Funds:** Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government and its citizens. Many times such funds are referred to as “Trust” funds, and the acceptance of such funds generally involves acceptance by Town Meeting for each fund’s individual requirements. There are two accounts associated with each permanent fund, the expendable income, and the non-expendable principal.

1. **Expendable Trust Funds:** These account for the expendable income portion of the permanent funds. This account is also used to account for funds received by the Town in a trustee capacity where both the principal and earnings of the fund may be expended on a restricted basis for the benefit of the Town or its Citizens.
2. **Non-expendable Trusts:** These account for trusts where the principal must remain intact. Generally income earned on the non-expendable trust principal may be expended in accordance with the conditions of a trust instrument or statute, and is accounted for in the previous category.

**Capital Project Funds:** The Capital Project Funds are used to account for monies used for the acquisition or construction of major capital facilities (buildings, roads, etc.) other than those financed by other dedicated funds, such as the Community Preservation Act Fund or Chapter 90 Highway Funds. The source of funding for these funds are primarily proceeds from the Town’s issuance of bonds, but may also be derived from private sources, grants, or transfers from other Town funds.

### **Proprietary (Enterprise) Funds**

**Proprietary (Enterprise) Funds:** Proprietary Funds cover the town’s “business-type” activities, and are referred to as such in the financial statements. These statements comprise of the Water and Sewer Enterprise Funds of the Town and Athletic Field and Trash Enterprise Fund, which are considered non-major funds.. All direct and indirect costs including overhead of each service are intended to be captured by user fees and/or general fund subsidies. These funds account for their own fixed assets and long term liabilities. Although the long term debt of the funds is ultimately the legal obligation of the general fund, it is budgeted and paid for by the Enterprise Fund for which the project was approved. Town Meeting has approved the use of the Enterprise Fund accounting for the Water, Sewer, Trash, Athletic Fields, and more recently the Cable Access Enterprise Fund.

**Fiduciary Funds**

Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. The Town is the trustee, or fiduciary, and the government and its citizenry do not benefit directly from such funds. This means that the Town is responsible for assets in a purely custodial manner that can be used only for the trust beneficiaries and Agency Funds. Under this heading the Town maintains only Agency Funds, such funds for “special detail” for overtime labor billed to outside parties, collection of Deputy Fees payable to the Deputy Collector, and firearms licenses payable to the Commonwealth.

**Basis of Accounting**

By necessity the Town produces financial reports that have different bases of accounting. Since the goal of financial reporting is to provide useful information to its users, the measurement focuses of reporting must change with respect to the needs of the audience.

The day to day method of accounting used by the Town is UMAS, the Commonwealth of Massachusetts' Universal Municipal Accounting System. This accounting system is prescribed by the Commonwealth of Massachusetts Department of Revenue and is intended to demonstrate compliance with state statutes and local near-term decisions (e.g. budget). This system prescribes the use of the modified accrual basis of accounting, which is the basis used by all governmental fund types. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers that property taxes are available if they are collected within 60 days after year-end. Expenditures are recorded when the liability is incurred. Principal and interest on general long-term debt are recorded as liabilities in the fiscal years that the payments are due.

The full accrual basis of accounting is used for the Town's financial statements, which are produced based on generally accepted accounting principles (GAAP). The statements report information about the Town with a broad overview. The statements use accounting methods most similar to those used by a private-sector business and are typically used to demonstrate the long term financial position of the Town. The users of this information are often bond rating agencies and others seeking information consistent with entities in other states. The Government Accounting Standards Board (GASB) issues guidance for how GAAP based financial statements should be prepared for government entities. The accrual basis of accounting is utilized by the proprietary and agency funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

**Budgeting**

An annual budget is adopted for the Town's General and Enterprise Funds. Although legislative approval is required for capital projects, borrowing authorizations, and other warrant articles, annual budgets are not prepared for any other fund. The Community Preservation Committee recommends spending from the Community Preservation Act Fund, the related spending for such purposes is approved article by article versus the adoption of an annual consolidated budget.

The Town's annual budget is adopted on a statutory basis, specific to the Commonwealth of Massachusetts, and it differs in some respects from GAAP. The major differences between the budget and GAAP basis are that:

1. Budgeted revenues are recorded when cash is received, except for real estate and personal property taxes, which are recorded as revenue when levied (budget), as opposed to when susceptible to accrual (GAAP).
2. For the budget, encumbrances are treated as expenditures in the year the commitment is made. Also, certain appropriations, known as special articles, do not lapse and are treated as budgetary expenditures in the year they are authorized as opposed to when the liability is actually incurred (GAAP).
3. The depreciation of Fixed Assets is not recognized as a current expense on a budgetary basis, except to the extent that actual maintenance costs are included in departmental budgets.

Following are the two tables which are excerpted from the Town's financial statements prepared on a GAAP basis. These tables display the results of operations for the fiscal year ending June 30, 2017. There's one table for Governmental Funds and one for Proprietary Funds. Since Fiduciary funds do not involve the measurement of operations, there is no corresponding table for that grouping. For reference, you may access a complete version of the Town's audited financial statements online at: <http://ashlandmass.com/DocumentCenter/Index/257>

Hard copies of the financial statements from each year are filed with the Town Accountant.

Under GASB Statement 34, and further by Statement 54, "major funds" are defined as individual funds that have a reached a significant threshold with respect to total fund balance, and have dedicated revenue sources. "Major Funds" must be shown separately from the general fund. The remaining individual funds are aggregated in the "Non-major" category for the purposes of the financial statements.

## Fund Balances and Descriptions

## Section 22-6

<b>TOWN OF ASHLAND, MA</b>			
Statement of Revenues, Expenditures, and Changes in Fund Balances			
Governmental Funds			
For the Year Ended June 30, 2017			
	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>			
Property taxes	\$ 42,022,645	\$ 954,548	\$ 42,977,193
Excises	2,730,544	-	2,730,544
Penalties, interest and other taxes	228,965	2,079	231,044
Charges for services	918,276	4,523,137	5,441,413
Intergovernmental	13,964,944	5,312,119	19,277,063
Licenses and permits	1,226,240	35,360	1,261,600
Fines and forfeitures	25,978	1,625	27,603
Investment income	171,279	40,883	212,162
Contributions	-	507,676	507,676
Miscellaneous	253,888	12,207	266,095
Total Revenues	61,542,759	11,389,634	72,932,393
<b>Expenditures:</b>			
<b>Current:</b>			
General government	2,635,890	863,104	3,498,994
Public Safety	5,933,926	249,988	6,183,914
Education	35,345,594	5,373,274	40,718,868
Public Works	1,889,456	82,239	1,971,695
Health and human services	260,686	92,570	353,256
Culture and recreation	648,367	249,280	897,647
Employee benefits	8,177,312	61,747	8,239,059
Debt service	2,994,957	-	2,994,957
Intergovernmental	953,139	-	953,139
Capital outlay	1,017,914	2,542,077	3,559,991
Total Expenditures	59,857,241	9,514,279	69,371,520
Excess (deficiency) of revenues over expenditures	1,685,518	1,875,355	3,560,873
<b>Other Financing Sources (Uses):</b>			
Transfers in	3,379,787	1,885,000	5,264,787
Transfers out	(2,152,521)	(922,037)	(3,074,558)
Total Other Financing Sources (Uses)	1,227,266	962,963	2,190,229
Change in fund balance	2,912,784	2,838,318	5,751,102
Fund Equity, at beginning of Year, reclassified	8,368,454	8,991,894	17,360,348
Fund Equity, at End of Year	\$ 11,281,238	\$ 11,830,212	\$ 23,111,450
The accompanying notes are an integral part of these financial statements			

## Fund Balances and Descriptions

## Section 22-7

<b>TOWN OF ASHLAND, MA</b>				
Statement of Revenues, Expenditures, and Changes in Fund Balances				
Proprietary Funds				
For the Year Ended June 30, 2017				
	Water	Sewer		
	Enterprise	Enterprise	Nonmajor	
	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>	<u>Total</u>
<b>Operating Revenues</b>				
Charges for services	\$ 2,615,444	\$ 5,360,968	\$ 1,677,207	\$ 9,653,619
Other	237,763	320,057	21,573	579,393
<b>Total Operating Revenues</b>	<b>2,853,207</b>	<b>5,681,025</b>	<b>1,698,780</b>	<b>10,233,012</b>
<b>Operating Expenses:</b>				
Operating expenses	1,729,531	4,157,921	1,229,723	7,117,175
Depreciation	830,784	879,395	-	1,710,179
<b>Total Operating Expenses</b>	<b>2,560,315</b>	<b>5,037,316</b>	<b>1,229,723</b>	<b>8,827,354</b>
<b>Operating Income (loss)</b>	<b>292,892</b>	<b>643,709</b>	<b>469,057</b>	<b>1,405,658</b>
<b>Nonoperating Revenues (Expenses):</b>				
Interest expense	(172,288)	(183,162)	-	(355,450)
<b>Total Nonoperating Revenues (Expenses), Net</b>	<b>(172,288)</b>	<b>(183,162)</b>	<b>-</b>	<b>(355,450)</b>
<b>Income (Loss) Before Contributions</b>	<b>120,604</b>	<b>460,547</b>	<b>469,057</b>	<b>1,050,208</b>
Capital contributions	554,751	3,148,877	-	3,703,628
Transfers In	43,545			43,545
Transfers Out	(26,932)	(105,745)		(132,677)
<b>Change in Net Position</b>	<b>691,968</b>	<b>3,503,679</b>	<b>469,057</b>	<b>4,664,704</b>
<b>Net Position at Beginning of Year</b>	<b>19,226,131</b>	<b>24,823,025</b>	<b>869,935</b>	<b>44,919,091</b>
<b>Net Position at End of Year</b>	<b>\$ 19,918,099</b>	<b>\$ 28,326,704</b>	<b>\$ 1,338,992</b>	<b>\$ 49,583,795</b>
The accompanying notes are an integral part of these financial statements				

**Changes in Fund Balance****General Fund**

General Fund Balance 6/30/2016	\$ 3,164,897
Use of free cash - stabilization funds	(1,368,732)
Use of free cash - capital projects	(586,599)
Revenues in excess of budget	1,328,678
Expenditures less than budget	1,008,381
Timing differences - encumbrances	934,562
Other nonbudgeted activity	138,886
Total Change in Fund Balance	1,455,176
General Fund Balance 6/30/2017	\$ 4,620,073

The Town defines ‘fund balance’ as what is left over after the fund’s assets have been used to meet its liabilities. Free cash represents the remaining, unrestricted funds from operations.

It is important to note that while the General Fund’s fund balance on the preceding GAAP based statements is a measure of resources that are available to the Town on a long-term basis, the full amount is not available for appropriation in its entirety on a statutory basis. Under Massachusetts General Law, the Massachusetts Department of Revenue (DOR) certifies the amount available, which is referred to as “Free Cash”. This certified amount is available for appropriation by the legislative body.

Beginning fund balance in the general fund was \$3,164,897. The town appropriated the certified free cash to several accounts. Free cash was certified as of 7/1/2016 at \$1,955,331, of which \$1,173,199 was transferred to the General Stabilization Fund and \$195,533 was transferred to the OPEB Stabilization Fund for a total of \$1,368,732 being appropriated to stabilization funds. The remaining \$586,599 in free cash was appropriated for capital projects.

During fiscal year 2017, the town generated \$1,328,678 in revenues beyond what was budgeted and also received \$1,008,381 in turnbacks from departments, which is essentially expenses coming in less than budgeted.

Also, the town had \$934,562 in encumbrances. Last, the Town added \$138,886 in nonbudgeted activity such as redemption of tax lien revenue to fund balance.

Ending fund balance as 6/30/2017 was \$4,620,073.

The Town conservatively estimates \$1,000,000 in free cash in FY18.

The Department of Revenue recommends that under sound financial practices the Town should strive to generate free cash in an amount equal to 3-5% of its annual budget. Further, free cash

**Fund Balances and Descriptions****Section 22-9**

would not be depleted in any year and as a non-recurring revenue source it should be used for one-time expenditures, a capital purpose or to replenish other reserves.

The Town of Ashland implemented a free cash and reserves policy in December 2013 which outlines the use of free cash. The table below depicts the use of free cash in accordance with the Reserves Policy.

Fiscal Year	2015	2016	2017	2018
Certified Free Cash as of June 30 prior year	\$1,297,941	\$1,034,083	\$1,955,331	\$1,670,758
Appropriation to General Stabilization Fund	908,559	620,449	\$1,173,198	\$410,000
Appropriation to OPEB Stabilization Fund	194,691	103,408	\$195,533	\$378,227
Appropriation to SPED Stabilization Fund		155,112		
Appropriation to General Fund Capital account	194,691	155,112	586,599	\$632,531
One Time Use – Kindergarten Revolving Fund				\$250,000

**Enterprise Fund**

The retained earnings, for an Enterprise Fund, is the portion of Net Assets Unrestricted that is certified by the Department of Revenue as available for appropriation. Certification requires submission of a June 30 balance sheet. Once certified, retained earnings may be appropriated through the following June 30.

Retained earnings may be appropriated to:

1. Fund direct costs of the enterprise for the current fiscal year;
2. Fund costs appropriated in the General Fund operating budget and allocated to the enterprise fund for the current fiscal year;
3. Reimbursement to the General or other funds for subsidized capital costs of the enterprise not already reimbursed for the two full, immediately prior, fiscal years.

The Town has upheld its practice of not utilizing retained earnings to fund the Enterprise Fund operating budget. The following table represents certified retained earnings for each year. For

**Fund Balances and Descriptions****Section 22-10**

example, retained earnings in FY2015 represents certified retained earnings as of June 30<sup>th</sup> of the prior year and is available to be spent in FY2015.

Fiscal Year	2015	2016	2017	2018
Water	1,155,627	950,246	\$1,426,396	\$1,984,445
Sewer	720,879	507,190	\$208,614	323,698
Solid Waste	472,165	487,612	\$615,061	790,959
Athletic Fields	38,487	121,550	\$150,949	215,714
Cable Access				273,934

### LIST OF TERMS

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appellate Tax Board (ATB):** Appointed by the governor, the ATB has jurisdiction to decide appeals from local decisions relating to property taxes, motor vehicle excises, state owned land (SOL) valuations, exemption eligibility, property classification, and equalized valuations.

**Appropriation:** An authorization granted by the town meeting or other legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended. (See Encumbrance, Free Cash)

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes. In Massachusetts, assessed valuation is based on the property's full and fair cash value as set by the Assessors. (See Full and Fair Cash Value)

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other onetime costs. Examples of available funds include free cash,

## **Glossary of Terms, Abbreviations, and Acronyms Section 22-12**

stabilization funds, overlay surplus, water surplus, and enterprise net assets unrestricted (formerly retained earnings).

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record: (Bond Register) –** The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bond Anticipation Note (BAN):** Short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be re-issued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 §17). Principal payments on school related BANs may be deferred up to seven years (increased in 2002 from five years) if the community has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.

**Bond Authorization:** The action of town meeting authorizing the executive branch to raise money through the sale of bonds in a specific amount and for a specific purpose. Once authorized, issuance is by the treasurer or selectmen. (See Bond issue)

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by town meeting or the city council to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and

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Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Budget Message:** A statement that, among other things, offers context by summarizing the main points of a budget, explains priorities, describes underlying policies that drive funding decisions, and otherwise justifies the expenditure plan and provides a vision for the future.

**Budget Unit:** A board or department to which the municipality's legislative body appropriates funds.

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Capital Improvements Program:** A blueprint for planning a community's capital expenditures that comprises an annual capital budget and a five-year capital program. It coordinates community planning, fiscal capacity and physical development. While all of the community's needs should be identified in the program, there is a set of criteria that prioritizes the expenditures.

**Capital Outlay Expenditure Exclusion:** A temporary increase in the tax levy to fund a capital project or make a capital acquisition. Exclusions and a majority vote in a community-wide referendum. The exclusion is added to the tax levy only during the year in which the project is being funded and may increase the tax levy above the levy ceiling.

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certification:** Verification of authenticity. Can refer to the action of a bank, trust company, or DOR's Bureau of Accounts (BOA) in the issuance of State House Notes, to confirm the genuineness of the municipal signatures and seal on bond issues. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or overissue. Also refers to the certification by the Bureau of Local Assessment

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(BLA) that a community's assessed values represent full and fair cash value (FFCV). (See Triennial Certification)

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Cherry Sheet: Named for the cherry colored paper on which they were originally printed, the Cherry Sheet is the official notification to cities, towns and regional school districts of the next fiscal year's state aid and assessments. The aid is in the form of distributions, which provide funds based on formulas and reimbursements that provide funds for costs incurred during a prior period for certain programs or services. Links to the Cherry Sheets are located on the DLS website at [www.mass.gov/dls](http://www.mass.gov/dls). (See Cherry Sheet Assessments, Estimated Receipts)

Cherry Sheet Assessments: Estimates of annual charges to cover the cost of certain state and county programs.

Cherry Sheet Offset Items: Local aid that may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include racial equality grants, school lunch grants, and public libraries grants. (See Offset Receipts)

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners. (See Classification of the Tax Rate).

Classification of the Tax Rate: Each year, the Selectmen vote whether to exercise certain tax rate options. Those options include choosing a residential factor (MGL Ch. 40 §56), and determining whether to offer an open space discount, a residential exemption (Ch. 59, §5C), and/or a small commercial exemption (Ch. 59, §5I) to property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Community Preservation Act (CPA): Enacted as MGL Ch. 44B in 2000, CPA permits cities and towns accepting its provisions to establish a restricted fund from which monies can be appropriated only for a) the acquisition, creation and preservation of open space; b) the acquisition, preservation, rehabilitation, and restoration of historic resources; and c) the acquisition, creation and preservation of land for recreational use; d) the creation, preservation and support of community housing; and e) the rehabilitation and restoration of open space, land for recreational use and community housing that is acquired or created using monies from the fund. Acceptance requires

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town meeting or city council approval or a citizen petition, together with referendum approval by majority vote. The local program is funded by a local surcharge up to 3 percent on real property tax bills and matching dollars from the state generated from registry of deeds fees. (See DOR IGR 00-209 as amended by IGR 01-207 and IGR 02-208)

**Community Preservation Fund:** A special revenue fund established pursuant to MGL Ch. 44B to receive all monies collected to support a community preservation program, including but not limited to, tax surcharge receipts, proceeds from borrowings, funds received from the Commonwealth, and proceeds from the sale of certain real estate.

**Conservation Fund:** A town may appropriate money to a conservation fund. This money may be expended by the conservation commission for lawful conservation purposes as described in MGL Ch. 40 §8C. The money may also be expended by the conservation commission for damages arising from an eminent domain taking provided that the taking was approved by a two-thirds vote of city council or town meeting.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Authorization:** Formal approval by a two thirds vote of town meeting to incur debt, in accordance with procedures stated in MGL Ch. 44 §§1, 2, 3, 4a, 6-15.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Exclusion:** An action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2½. By approving a debt exclusion, a community calculates its annual levy limit under Proposition 2½, then adds the excluded debt service cost. The amount is added to the levy limit for the life of the debt only and may increase the levy above the levy ceiling.

**Debt Limit:** The maximum amount of debt that a municipality may authorize for qualified purposes under state law. Under MGL Ch. 44 §10, debt limits are set at 5 percent of EQV. By petition to the Municipal Finance Oversight Board, cities and towns can receive approval to increase their debt limit to 10 percent of EQV.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account

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**Enterprise Funds:** An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. (See DOR IGR 08-101)

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the commonwealth that is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with M.G.L. Ch. 58 s 10C, is charged with the responsibility of bi-annually determining an equalized valuation for each town and city in the Commonwealth.

**Estimated Receipts:** A term that typically refers to anticipated local revenues listed on page three of the Tax Recapitulation Sheet. Projections of local revenues are often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Excess and Deficiency (E&D):** Also called the "surplus revenue" account, this is the amount by which cash, accounts receivable, and other assets exceed a regional school district's liabilities and reserves as certified by the Director of Accounts. The calculation is based on a year-end balance sheet, which is submitted to DOR by the district's auditor, accountant, or comptroller as of June 30. The regional school committee must apply certified amounts exceeding five percent of the district's prior year operating and capital costs to reduce the assessment on member cities and towns. Important: E&D is not available for appropriation until certified by the Director of Accounts.

**Excess Levy Capacity:** The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of selectmen or council must be informed of excess levying capacity and evidence of such acknowledgment must be submitted to DOR when setting the tax rate.

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

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**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fiscal Year (FY):** Since 1974, the Commonwealth and municipalities have operated on a budget cycle that begins July 1 and ends June 30. The designation of the fiscal year is that of the calendar year in which the fiscal year ends. Since 1976, the federal government fiscal year has begun on October 1 and ended September 30.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Foundation Budget:** The spending target imposed by the Education Reform Act of 1993 for each school district as the level necessary to provide an adequate education for all students.

**Free Cash: (Also Budgetary Fund Balance) Remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Important: free cash is not available for appropriation until certified by the Director of Accounts. (See Available Funds)**

**Full and Fair Cash Value (FFCV):** Fair cash value has been defined by the Massachusetts Supreme Judicial Court as "fair market value, which is the price an owner willing but not under compulsion to sell ought to receive from one willing but not under compulsion to buy. It means the highest price that a normal purchaser not under peculiar compulsion will pay at the time, and cannot exceed the sum that the owner after reasonable effort could obtain for his property. A valuation limited to what the property is worth to the purchaser is not market value. The fair cash value is the value the property would have on January first of any taxable year in the hands of any owner, including the present owner." (Boston Gas Co. v. Assessors of Boston, 334 Mass. 549, 566 (1956))

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

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**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal town meeting appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body including the school committee of a municipality.

**Governmental Accounting Standards Board (GASB):** The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

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**Levy Ceiling:** A levy ceiling is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that, in any year, the real and personal property taxes imposed may not exceed 2½ percent of the total full and fair cash value of all taxable property. Property taxes levied may exceed this limit only if the community passes a capital exclusion, a debt exclusion, or a special exclusion. (See Levy Limit)

**Levy Limit:** A levy limit is one of two types of levy (tax) restrictions imposed by MGL Ch. 59 §21C (Proposition 2½). It states that the real and personal property taxes imposed by a city or town may only grow each year by 2½ percent of the prior year's levy limit, plus new growth and any overrides or exclusions. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion, or special exclusion. (See Levy Ceiling)

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the Commonwealth to cities, towns, and regional school districts. Estimates of local aid are transmitted to cities, towns, and districts annually by the "Cherry Sheets." Most Cherry Sheet aid programs are considered general fund revenues and may be spent for any purpose, subject to appropriation.

**Local Appropriation Authority:** In a town, the town meeting has the power to appropriate funds, including the authorization of debt.

**Local Receipts:** Locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet. (See Estimated Receipts)

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Massachusetts Municipal Depository Trust:** An investment program, founded in 1977 under the supervision of the State Treasurer, in which municipalities may pool excess cash for investment.

**Minimum Required Local Contribution:** The minimum that a city or town must appropriate from property taxes and other local revenues for the support of schools (Education Reform Act of 1993).

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, but also bonds of the state and agencies of the state.

**Municipal Revenue Growth Factor (MRGF):** An estimate of the percentage change in a municipality's revenue growth for a fiscal year. It represents the combined percentage increase in the following revenue components: automatic 2 1/2 percent increase in the levy limit, estimated new growth, the change in selected unrestricted state aid categories and the change in selected unrestricted local receipts.

**M.G.L.:** Massachusetts General Laws.

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**Net School Spending (NSS):** School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education (DOE). (See Education Reform Act of 1993) Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Education.

**New Growth:** The additional tax revenue generated by new construction, renovations and other increases in the property tax base during a calendar year. It does not include value increases caused by normal market forces or by revaluations. New growth is calculated by multiplying the assessed value associated with new construction, renovations and other increases by the prior year tax rate. The additional tax revenue is then incorporated into the calculation of the next year's levy limit. For example, new growth for FY 2007 is based on new construction, etc. that occurred between January and December 2005 (or July 2005 and June 2006 for accelerated new growth communities). In the fall of 2006, when new growth is being determined to set the FY 2007 levy limit, the FY 2006 tax rate is used in the calculation.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Offset Receipts:** A local option that allows estimated receipts of a particular department to be earmarked for use of the department and appropriated to offset its annual operating budget. If accepted, MGL Ch. 44 §53E limits the amount of offset receipts appropriated to no more than the actual receipts collected for the prior fiscal year. The Director of Accounts must approve use of a higher amount before appropriation. Actual collections greater than the amount appropriated close to the general fund at year-end. If actual collections are less, the deficit must be raised in the next year's tax rate.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Other Amounts to be Raised: (Tax Recapitulation Sheet)** Amounts not appropriated but raised through taxation. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county and other special district charges. Because they must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to the city council or town meeting.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

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**Overlay:** (Overlay Reserve or Allowance for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements, exemptions and uncollected taxes in that year. The overlay reserve need not be funded by the normal appropriation process, but rather is raised on the tax rate recapitulation sheet.

**Overlay Deficit:** A deficit that occurs when the amount of overlay raised in a given year is insufficient to cover abatements, statutory exemptions, and uncollected taxes for that year. Overlay deficits must be provided for in the next fiscal year.

**Overlay Surplus:** Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be transferred into this account. Within 10 days of a written request by the chief executive officer of the town, the assessors must provide a certification of the excess amount of overlay available to transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is “closed” to surplus revenue, i.e., it becomes a part of free cash.

**Override:** A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (See Underride.)

**Override Capacity:** The difference between a community’s levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Proposition 2½:** A state law enacted in 1980, Proposition 2½ regulates local property tax administration and limits the amount of revenue a city or town may raise from local property taxes each year to fund municipal operations.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve for Abatements and Exemptions:** (See Overlay)

**Reserve Fund:** An amount set aside annually within the budget of a town (not to exceed 5 percent of the tax levy for the preceding year) to provide a funding source for extraordinary or unforeseen expenditures. In a town, the finance committee can authorize transfers from this fund for "extraordinary or unforeseen" expenditures. Other uses of the fund require budgetary transfers by town meeting.

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**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information. Every three years, assessors must submit property values to the DOR for certification. Assessors must also maintain fair cash values in the years between certifications so that each taxpayer in the community pays his or her share of the cost of local government in proportion to the value of his property. (See Triennial Certification)

**Revenue Anticipation Borrowing:** Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to MGL Ch. 44 s 4, cities, towns and districts may borrow for up to one year in anticipation of such revenue.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations. (See Bond Anticipation Note)

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service. For departmental revolving funds, MGL Ch. 44 §53E½ stipulates that each fund must be reauthorized each year at annual town meeting or by city council action, and that a limit on the total amount that may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the city or town in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single fund. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. MGL Chapter 44 s 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town is authorized to borrow for a period of five years or more.

**Security:** For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

**Special Assessments:** (See Betterments)

**Special Exclusion:** For a few limited capital purposes, a community may exceed its levy limit or levy ceiling without voter approval. Presently, there are two special expenditure exclusions: 1)

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water and sewer project debt service costs which reduce the water and sewer rates by the same amount; and 2) a program to assist homeowners to repair or replace faulty septic systems, remove underground fuel storage tanks, or remove dangerous levels of lead paint to meet public health and safety code requirements. In the second special exclusion, homeowners repay the municipality for the cost plus interest apportioned over a period of time, not to exceed 20 years (similar to betterments).

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Rate Recapitulation Sheet (Recap Sheet):** A document submitted by a city or town to the DOR in order to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations that affect the property tax rate. The recap sheet should be submitted to the DOR by September 1 (in order to issue the first-half semiannual property tax bills before October 1) or by December 1 (in order to issue the third quarterly property tax bills before January 1).

**Tax Title (or Tax Taking):** A collection procedure that secures a town's lien on real property and protects the municipality's right to payment of overdue property taxes. Otherwise, the lien expires if five years elapse from the January 1 assessment date and the property has been transferred to another owner. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the collector may take the property for the city or town. After properly recording the instrument of taking, the collector transfers responsibility for collecting the overdue amounts to the treasurer. After six months, the treasurer may initiate foreclosure proceedings.

**Tax Title Foreclosure:** The procedure initiated by a town treasurer in Land Court or through land of low value to obtain legal title to real property already in tax title and on which property taxes are over due. The treasurer must wait at least six months from the date of a tax taking to initiate Land Court foreclosure proceedings (MGL Ch. 60 §65).

**Triennial Certification:** The Commissioner of Revenue, through the Bureau of Local Assessment, is required to review local assessed values every three years and to certify that they represent full and fair cash value (FFCV). Refer to MGL Ch. 40 §56 and Ch. 59 §2A(c).

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**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Underride:** A vote by a community to permanently decrease the tax levy limit. As such, it is the opposite of an override. (See Override)

**Undesignated Fund Balance:** Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Uniform Municipal Accounting System (UMAS):** UMAS succeeds the so-called Statutory System (STAT) and is regarded as the professional standard for municipal accounting in Massachusetts. As a uniform system for local governments, it conforms to Generally Accepted Accounting Principles (GAAP), offers increased consistency in reporting and record keeping, as well as enhanced comparability of data among cities and towns.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

**Warrant:** An authorization for an action. For example, a town meeting warrant establishes the matters that may be acted on by that town meeting. A treasury warrant authorizes the treasurer to pay specific bills. The assessors' warrant authorizes the tax collector to collect taxes in the amount and from the persons listed, respectively.

**Glossary of Terms, Abbreviations, and Acronyms    Section 22-25**

<b>LIST OF ABBREVIATIONS AND ACRONYMS</b>	
Admin.	Administrative or Administration
Asst.	Assistant
AP	Accounts Payable
ATB	Appellate Tax Board
BAN	Bond Anticipation Note
BOA	Bureau of Local Accounts
DOR	Department of Revenue
IOD	Injured on Duty
DPW or PW	Department of Public Works
PS	Public Safety
COA	Council on Aging
TM	Town Manager
OPEB	Other Post-Employment Benefits
IT	Information Technology
Dev	Development
FY	Fiscal Year
MGL	Massachusetts General Law
CPA	Community Preservation Act
FinCom	Finance Committee
BOS	Board of Selectmen
Reimb.	Reimbursement
Exp.	Expenditure
Oth.	Other
Dep	Department
ATM	Annual Town Meeting
Bd.	Board
Dept.	Department
REC	Recreation
Prop. Maint	Property Maintenance
Hwy	Highway
Accou	Account
Voc	Vocational
Fam	Family
Bldgs	Buildings
Compensati	Compensation
C.O.L.A.	Cost of Living Adjustment
CIP	Capital Improvement Plan
QECB	Qualified Energy Conservation Bond
FTE	Full Time Equivalent
HR	Human Resources
Conf.	Conferences
EPA	Environmental Protection Agency
NPDES	National Pollutant Discharge Elimination System

## Glossary of Terms, Abbreviations, and Acronyms Section 22-26

FAQs	Frequently Asked Questions
Con Comm.	Conservation Commission
GIS	Geographical Information Systems
Misc.	Miscellaneous
CPT	Cemetery, Parks, and Trees
Tech	Technician or Technical
Equip	Equipment
MWRA	Massachusetts Water Resources Authority
Rte.	Route
Gen Gov.	General Government
GIC	Group Insurance Commission
Comp.	Company
MA	Massachusetts
Res	Reserved
Gov't	Government
Y&F	Youth and Family
VBS	Veterans, Blind, Surviving Spouse
Improv.	Improvement