

Town of Ashland, MA  
General Fund Forecast

Tax Levy	2022	2023	2024	2025	2026	
Prior Year Levy	47,980,520	49,780,033	51,524,534	53,312,647	55,045,463	
2.5% Increase	1,199,513	1,244,501	1,288,113	1,332,816	1,376,137	2.5% increase in levy
New Growth	600,000	500,000	500,000	400,000	400,000	Reduce new growth
<b>TOTAL TAX BASE</b>	<b>49,780,033</b>	<b>51,524,534</b>	<b>53,312,647</b>	<b>55,045,463</b>	<b>56,821,600</b>	
Excluded Debt	2,085,778	2,085,778	2,085,778	2,085,778	2,085,778	
<b>LEVY LIMIT</b>	<b>51,865,811</b>	<b>53,610,312</b>	<b>55,398,425</b>	<b>57,131,241</b>	<b>58,907,378</b>	
Actual Levy Used						
State Aid						
Education - Distirbutions & Reimbursements						
Chapter 70	8,117,490	8,198,665	8,280,652	8,363,458	8,447,093	FY21 governor's budget - 1% increase thereafter
Charter Tuition Reimbursement	31,344	31,344	31,344	31,344	31,344	FY21 governor's budget
Offsets - Reserved for Direct Expenditure						
School Lunch	472,515	472,515	472,515	472,515	472,515	FY21 governor's budget
School Choice Receiving Tuition	8,621,349	8,702,524	8,784,511	8,867,317	8,950,952	FY21 governor's budget
General Government - Distributions & Reimbursements						
Unresetricted General Govt Aid	1,490,953	1,505,862	1,520,921	1,536,130	1,551,492	FY21 governor's budget - 1% increase thereafter
Veterans Benefits	48,852	48,852	48,852	48,852	48,852	FY21 governor's budget
Exemptions - VBS & Elderly	52,177	52,177	52,177	52,177	52,177	FY21 governor's budget
State Owned Land	99,294	99,294	99,294	99,294	99,294	FY21 governor's budget
General Government - Reserved for Direct Expenditure						
Public Libraries	24,100	24,100	24,100	24,100	24,100	FY21 governor's budget
Total State Aid	10,336,725	10,432,810	10,529,855	10,627,871	10,726,866	
Local Receipts	4,390,470	4,434,375	4,478,718	4,523,506	4,568,741	1% increase
Other Funds						
Bond Premium	41,841	41,841	41,841	41,841	41,841	Amortization of bond premiums
Revolving/Receipts Reserved Accounts	81,044	81,044	81,044	81,044	81,044	Level fund
Enterprise Funds - Transfer to General Fund	558,827	564,415	570,059	575,760	581,518	1% increase
Community Preservation Funds - Debt	680,680	619,313	603,581	592,375	571,875	
Total Other Funds	1,362,392	1,306,613	1,296,525	1,291,020	1,276,277	
<b>TOTAL REVENUE</b>	<b>67,955,398</b>	<b>69,784,109</b>	<b>71,703,524</b>	<b>73,573,637</b>	<b>75,479,262</b>	

Town of Ashland, MA  
General Fund Forecast

Appropriated Expenses						
General Government	12,255,288	12,561,670	12,875,712	13,197,605	13,527,545	2.5% increase per financial policy
Ashland Public Schools	36,079,439	37,432,418	38,836,134	40,292,489	41,803,457	3.75% increase per financial policy
Keefe Tech	1,073,436	1,073,436	1,073,436	1,073,436	1,073,436	Level fund from FY21
Non-Excluded Debt Service	2,945,042	2,945,042	2,945,042	2,945,042	2,945,042	
Excluded Debt Service	2,085,778	2,085,778	2,085,778	2,085,778	2,085,778	
Capital Outlay	500,000	500,000	500,000	500,000	500,000	Level fund
Benefits & Insurance	11,249,311	11,837,222	12,458,449	13,114,901	13,808,598	6% increase health, 5% increase retirement, 2% increase worker's compensation
Health Insurance	6,875,867	7,288,419	7,725,724	8,189,267	8,680,623	6% increase
Worker's Compensation	341,700	348,534	355,505	362,615	369,867	2% increase
Other Insurance	596,250	596,250	596,250	596,250	596,250	Level Fund
Employee Retirement	3,370,495	3,539,019	3,715,970	3,901,769	4,096,857	5% Increase
Unemployment Compensation	60,000	60,000	60,000	60,000	60,000	Level fund
Employee Fringe Benefits	5,000	5,000	5,000	5,000	5,000	Level fund
Reserve Fund	450,000	450,000	450,000	450,000	450,000	Level fund
Snow & Ice	285,200	285,200	285,200	285,200	285,200	Level fund
Total Appropriated Expenses	66,923,495	69,170,767	71,509,752	73,944,451	76,479,057	
Overlay	200,000	200,000	275,000	200,000	200,000	Revaluation every 5 years
Offset - School Lunch	472,515	472,515	472,515	472,515	472,515	
Offset - Library Aid	24,100	24,100	24,100	24,100	24,100	FY21 governor's budget
State Assessments & Charges	76,879	76,879	76,879	76,879	76,879	FY21 governor's budget
Transportation Authorities	180,605	180,605	180,605	180,605	180,605	FY21 governor's budget
School Choice Sending Tuition	64,535	64,535	64,535	64,535	64,535	FY21 governor's budget
Charter School Sending Tuition	244,136	244,136	244,136	244,136	244,136	FY21 governor's budget
TOTAL ALL EXPENSES	68,186,265	70,433,537	72,847,522	75,207,221	77,741,827	
Surplus (Deficit)	-230,868	-649,429	-1,143,998	-1,633,584	-2,262,564	

General Fund Overview

Section 2-1

	2019 Actual	2020 Budget	2021 Budget
Prior Year Levy		44,426,174	46,224,897
2.5% Increase		1,110,654	1,155,622
New Growth		688,069	600,000
<b>TOTAL TAX BASE</b>		46,224,897	47,980,520
Excluded Debt		2,079,566	2,085,778
LEVY LIMIT		48,304,463	50,066,298
<b>ACTUAL</b>	45,877,863	48,261,537	
<b>State Aid</b>			
<b>Education - Distirbutions &amp; Reimbursements</b>			
Chapter 70	6,139,997	7,839,520	8,037,119
Charter Tuition Reimbursement	20,955	17,817	31,344
<b>Offsets - Reserved for Direct Expenditure</b>			
School Choice Receiving Tuition	351,933	522,938	472,515
<b>General Government - Distributions &amp; Reimb.</b>	6,512,885	8,380,275	8,540,978
Unresetricted General Govt Aid	1,398,231	1,435,983	1,476,191
Veterans Benefits	77,126	39,464	48,852
Exemptions - VBS & Elderly	16,966	49,231	52,177
State Owned Land	87,129	99,824	99,294
<b>General Government - Res. for Direct Exp.</b>			
Public Libraries	22,609	23,719	24,100
<b>Total State Aid</b>	8,114,946	10,028,496	10,241,592
<b>Local Receipts</b>			
Local Receipts	5,320,484	4,413,529	4,347,000
Local Receipts - Meals Tax	263,506	-	-
<b>Total Local Receipts</b>	5,583,989	4,413,529	4,347,000
<b>Other Sources</b>			
Bond Proceeds/Refunding			
Bond Premium	41,841		41,841
Revolving/Receipts Reserved Accounts	100,019	80,000	81,044
Enterprise Funds - Transfer to General Fund	519,364	527,806	553,294
Community Preservation Funds - Debt	682,675	668,170	695,811
Free Cash	2,796,829		
Encumbrances	921,784		
<b>Total Other Funds</b>	5,062,512	1,275,976	1,371,990
<b>TOTAL REVENUE</b>	64,639,311	63,979,538	66,026,880

General Fund Overview

Section 2-2

	2019 Actual	2020 Budget	2021 Budget
<b>Appropriated Expenses</b>			
General Government	11,142,823	12,144,774	11,956,379
Ashland Public Schools	30,470,935	33,284,473	34,775,363
Keefe Tech	1,393,747	1,126,858	1,073,436
Non-Excluded Debt Service	1,714,210	1,995,003	2,945,042
Excluded Debt Service	1,746,957	2,079,566	2,085,778
Capital Outlay	1,249,442	750,000	500,000
Benefits & Insurance	9,434,409	10,565,242	10,692,912
Reserve Fund	0	450,000	450,000
Snow & Ice	568,466	285,200	285,200
<b>Total Appropriated Expenses</b>	<b>57,720,988</b>	<b>62,681,117</b>	<b>64,764,110</b>
Overlay	477,313	150,000	200,000
Offset - School Choice	351,933	522,938	472,515
Offset - Library Aid	22,609	23,719	24,100
State Assessments & Charges	85,800	78,233	76,879
Transportation Authorities	117,335	178,078	180,605
School Choice Sending Tuition	80,502	64,535	64,535
Charter School Sending Tuition	338,290	280,918	244,136
Transfer to Other Funds	1,803,549		
Encumbrances	869,662		
<b>TOTAL ALL EXPENSES</b>	<b>61,867,980</b>	<b>63,979,538</b>	<b>66,026,880</b>
Surplus (Deficit)	2,771,330.34	0.00	0.00

**Budget Summary Vote - All Funds**

DEPT. #	DEPARTMENT	2019 ACTUAL TOTAL	2020 ATM BUDGET TOTAL	2021 PROPOSED BUDGET	\$ CHANGE	% CHANGE
01123	TOWN MANAGER	537,528	546,538	590,159	43,622	7.98%
01138	CENTRAL PURCHASING	56,885	60,300	60,300	-	0.00%
01139	TELECOMMUNICATIONS	73,775	80,250	80,250	-	0.00%
01151	TOWN COUNSEL	317,681	275,000	290,013	15,013	5.46%
01155	DATA PROCESSING	523,747	503,416	543,191	39,775	7.90%
01161	TOWN CLERK	145,910	146,004	153,215	7,211	4.94%
01162	ELECTIONS/TOWN MEETING	33,438	55,950	55,950	-	0.00%
01163	BOARD OF REGISTRARS	8,230	8,240	8,240	-	0.00%
01182	ECONOMIC DEVELOPMENT	201,099	164,900	-	(164,900)	-100.00%
01180	HUMAN RESOURCES	214,214	223,086	235,474	12,389	5.55%
SUBTOTAL: ADMINISTRATION		2,112,508	2,063,684	2,016,792	(46,891)	-2.27%
01135	TOWN ACCOUNTANT	131,597	143,148	143,768	621	0.43%
01141	ASSESSORS OFFICE	203,634	232,148	223,651	(8,497)	-3.66%
01145	TREASURER	168,606	179,653	188,104	8,451	4.70%
SUBTOTAL: FINANCE		503,837	554,948	555,523	575	0.10%
01171	CONSERVATION COMMISSION	79,706	69,076	84,800	15,724	22.76%
01172	OPEN SPACE COMMITTEE	310	450	450	-	0.00%
01175	PLANNING BOARD	120,639	155,635	175,750	20,115	12.92%
01241	INSPECTION SERVICES DEP	200,386	212,195	191,550	(20,645)	-9.73%
SUBTOTAL: DEVELOPMENT SERVICES		401,042	437,356	452,550	15,194	3.47%
01210	POLICE DEPT.	3,389,387	3,575,941	3,618,295	42,355	1.18%
01220	FIRE DEPARTMENT	2,224,952	2,541,357	2,294,679	(246,678)	-9.71%
SUBTOTAL: PUBLIC SAFETY		5,614,339	6,117,297	5,912,974	(204,323)	-3.34%
01510	HEALTH DEPARTMENT	170,359	171,970	176,619	4,649	2.70%
01543	VETERAN'S SERVICES	99,961	119,280	120,836	1,557	1.31%
01544	HUMAN SERVICES	393,970	419,536	441,081	21,545	5.14%
01610	PUBLIC LIBRARY	377,239	389,606	404,921	15,315	3.93%
SUBTOTAL: HEALTH & HUMAN SERVICES		1,041,529	1,100,392	1,143,457	43,065	3.91%
01192	PUBLIC BUILDINGS & PROPERTY MAINT.	478,839	478,017	513,637	35,620	7.45%
01421	DPW ADMINISTRATION	99,965	96,918	87,090	(9,828)	-10.14%
01422	HIGHWAY	445,745	600,484	694,256	93,772	15.62%
01423	SNOW & ICE REMOVAL	568,466	285,200	285,200	-	0.00%
01424	HIGHWAY-STREETLIGHTING	35,048	40,000	40,000	-	0.00%
01429	HIGHWAY COMBINED FUEL	137,965	151,000	151,000	-	0.00%
01491	CEMETERY, PARKS & TREES	252,934	253,057	242,681	(10,376)	-4.10%
SUBTOTAL: PUBLIC WORKS		2,018,960	1,904,676	2,013,863	109,187	5.73%

Budget Summary Vote - All Funds

Section 2-4

01300	SCHOOL DEPARTMENT	30,470,935	33,284,473	34,775,363	1,490,890	4.48%
01399	KEEFE TECH VOC SCHOOL	1,393,747	1,126,858	1,073,436	(53,422)	-4.74%
SUBTOTAL: EDUCATION		31,864,682	34,411,331	35,848,799	1,437,468	4.18%
	EXCLUDED DEBT	1,746,957	2,079,566	2,085,778	6,212	0.30%
	NON EXCLUDED DEBT	1,714,210	1,995,003	2,945,042	950,039	47.62%
<b>01710</b>	<b>TOTAL DEBT</b>	<b>3,461,166</b>	<b>4,074,570</b>	<b>5,030,820</b>	<b>956,251</b>	<b>23.47%</b>
01930	CAPITAL PROJECTS	1,249,442	750,000	500,000	(250,000)	-33.33%
<b>01911</b>	<b>EMPLOYEE RETIREMENT</b>	<b>2,922,071</b>	<b>3,126,617</b>	<b>3,209,995</b>	<b>83,379</b>	<b>2.67%</b>
<b>01912</b>	<b>WORKERS COMPENSATION</b>	<b>276,254</b>	<b>270,000</b>	<b>335,000</b>	<b>65,000</b>	<b>24.07%</b>
<b>01913</b>	<b>UNEMPLOYMENT COMPENSATION</b>	<b>28,803</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>0.00%</b>
<b>01914</b>	<b>EMPLOYEE HEALTH FRINGES</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.00%</b>
<b>01915</b>	<b>GROUP HEALTH INSURANCE</b>	<b>5,662,011</b>	<b>6,472,675</b>	<b>6,486,667</b>	<b>13,992</b>	<b>0.22%</b>
<b>01945</b>	<b>OTHER INSURANCE</b>	<b>540,269</b>	<b>630,950</b>	<b>596,250</b>	<b>(34,700)</b>	<b>-5.50%</b>
Subtotal: BENEFITS & INSURANCE		9,434,409	10,565,242	10,692,912	127,670	1.21%
<b>01960</b>	<b>SALARY CONTINGENCY</b>	<b>-</b>	<b>226,621</b>	<b>121,419</b>	<b>(105,203)</b>	<b>-46.42%</b>
<b>01965</b>	<b>MUNICIPAL EFFICIENCY PROGRAM</b>	<b>19,073</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.00%</b>
<b>01132</b>	<b>RESERVE FUND</b>	<b>-</b>	<b>450,000</b>	<b>450,000</b>	<b>-</b>	<b>0.00%</b>
TOTAL GENERAL FUND		57,720,988	62,681,117	64,764,110	2,082,994	3.32%
DEPT. #	DEPARTMENT	2019 ACTUAL TOTAL	2020 ATM BUDGET TOTAL	2021 PROPOSED BUDGET	\$ CHANGE	% CHANGE
<b>6000</b>	<b>WATER ENTERPRISE</b>	2,807,459	3,309,807	3,172,392	(137,415)	-4.15%
<b>6100</b>	<b>SEWER ENTERPRISE</b>	5,929,113	5,954,274	5,760,556	(193,718)	-3.25%
<b>6200</b>	<b>TRASH COLLECTION</b>	1,235,145	1,270,101	1,374,928	104,827	8.25%
<b>6300</b>	<b>FIELD MANAGEMENT</b>	115,200	116,706	135,461	18,755	16.07%
<b>6400</b>	<b>CABLE ACCESS</b>	60,496	200,000	200,000	-	0.00%
<b>6500</b>	<b>STORMWATER</b>	145,032	303,031	315,642	12,611	4.16%
TOTAL ALL FUNDS		68,013,433	73,835,035	75,723,089	1,888,054	2.56%

			2019 Actual	2020 Budget	2021 Budget
<b>01123 - Town Manager</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Salaries - Permanent Positions	461,773	476,638	495,259
	51400	Longevity	2,800	2,800	2,800
	Subtotal - Personnel		464,573	479,438	523,059
	52200	Advertising Services	1,892	1,600	1,600
	52450	Contracted Services	58,936	50,000	50,000
	57300	Dues & Memberships	8,049	10,000	10,000
	57400	Training/Conf./Courses	4,078	5,500	5,500
	Subtotal - Expenses		72,955	67,100	67,100
	<b>Total 01123 -Town Manager</b>		<b>537,528</b>	<b>546,538</b>	<b>590,159</b>
<b>01180 - Human Resources</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Salaries - Permanent Positions	206,792	205,586	217,974
	51400	Longevity	2,500	2,500	2,500
	Subtotal - Personnel		209,292	208,086	220,474
	52200	Advertising Services	1,084	2,500	1,500
	57100	Travel Expenses	0	500	500
	57300	Dues & Memberships	189	2,000	1,000
	57400	Training/Conf./Courses	2,769	10,000	7,000
	5XXXX	Wellness Program	880		2,500
	5XXXX	Employee Engagement			2,500
	Subtotal - Expenses		4,922	15,000	15,000
	<b>Total 01180 - Human Resources</b>		<b>214,214</b>	<b>223,086</b>	<b>235,474</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01138 - Central Purchasing</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	52450	Contracted Services	0	8,000	8,000
	54150	Postage/Stamps/Reg Mail	32,349	29,000	29,000
	54160	Printing	497	500	500
	54200	Office Supplies	13,702	21,800	21,800
	58420	Office Equipment	10,337	1,000	1,000
	Subtotal - Expenses		56,885	60,300	60,300
<b>Total 01138 - Central Purchasing</b>			<b>56,885</b>	<b>60,300</b>	<b>60,300</b>
<b>01139 - Telecommunications</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	53410	Telephone Expense	73,775	80,250	80,250
	Subtotal - Expenses		73,775	80,250	80,250
<b>Total 01139 - Telecommunications</b>			<b>73,775</b>	<b>80,250</b>	<b>80,250</b>
<b>01151 - Town Counsel</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	53040	Professional Legal Services	317,681	275,000	290,013
	Subtotal - Expenses		317,681	275,000	290,013
<b>Total 01151 - Town Counsel</b>			<b>317,681</b>	<b>275,000</b>	<b>290,013</b>
<b>01155 - Management Information Systems</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Sal Permanent Position	340,440	336,566	358,691
	51400	Longevity	4,200	4,200	4,500
	Subtotal - Personnel		344,640	340,766	363,191
	52450	Contracted Services	165,966	147,650	165,000
	58500	Purchases of Equipment	13,140	15,000	15,000
	Subtotal - Expenses		179,107	162,650	180,000
<b>Total 01155 - Management Information Systems</b>			<b>523,747</b>	<b>503,416</b>	<b>543,191</b>



			2019 Actual	2020 Budget	2021 Budget
<b>01161 - Town Clerk</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Sal Permanent Position	135,788	133,604	140,715
	51400	Longevity	1,200	1,100	1,200
Subtotal - Personnel			136,988	134,704	141,915
	52410	Maint. Service Contracts	132	250	250
	52450	Contracted Services	5,627	6,000	6,000
	54560	Dog Licensing Supplies	1,568	2,500	2,500
	57100	In-State Travel	75	250	250
	57300	Dues & Membership	485	600	600
	57400	Training/Conf./Courses	1,035	1,700	1,700
Subtotal - Expenses			8,922	11,300	11,300
<b>Total 01161 - Town Clerk</b>			<b>145,910</b>	<b>146,004</b>	<b>153,215</b>
<b>01162 - Elections</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51200	Part-Time positions	20,999	42,000	42,000
Subtotal Personnel			20,999	42,000	42,000
	52450	Contracted Services	12,229	14,000	14,000
	55800	Misc. Supplies	211	5,550	5,550
	57100	Travel Expenses		150	150
Subtotal Expenses			12,439	19,700	19,700
Offset: State Election Grant				(5,750)	(5,750)
<b>Total 01162 - Elections</b>			<b>33,438</b>	<b>55,950</b>	<b>55,950</b>
<b>01163 - Board of Registrars</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	52450	Contracted Services	8,230	7,590	7,590
	55800	Misc. Supplies		650	650
Subtotal - Expenses			8,230	8,240	8,240
<b>Total 01163 - Board of Registrars</b>			<b>8,230</b>	<b>8,240</b>	<b>8,240</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01135 - Town Accountant</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Positions	90,469	91,098	91,718
	51400	Longevity	0		0
Subtotal - Personnel			90,469	91,098	91,718
	52450	Contracted Services	38,000	49,000	49,000
	54200	Office Supplies			
	57300	Dues & Membership	961	550	550
	57400	Training/Conf./Courses	2,167	2,500	2,500
Subtotal - Expenses			41,128	52,050	52,050
<b>Total 01135 - Town Accountant</b>			<b>131,597</b>	<b>143,148</b>	<b>143,768</b>
<b>01141 - Assessors</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Positions	174,151	174,583	184,785
	51400	Longevity	4,000	3,900	4,000
Subtotal - Personnel			178,151	178,483	188,785
	52420	Computer/Sftwr Maint Con	1,950	11,665	11,666
	52450	Contracted Services	21,511	39,500	20,500
	57300	Dues & Membership	300	300	300
	57400	Training/Conf./Courses	1,722	2,200	2,400
	57401	Revaluations			
Subtotal - Expenses			25,483	53,665	34,866
<b>Total 01141 - Assessors</b>			<b>203,634</b>	<b>232,148</b>	<b>223,651</b>
<b>01145 - Treasurer and Collector</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Positions	150,181	155,643	163,794
	51400	Longevity	500	1,000	1,100
Subtotal - Personnel			150,681	156,643	164,894
	52300	Note & Bond Fees	8,353	4,900	4,900
	52200	Advertising Services	318	1,000	1,000
	53190	Legal Services	6,745	11,850	11,850
	54000	Supplies		1,500	1,500
	57010	Interest on Refunds	322	1,500	1,500
	57300	Dues & Membership	225	460	460
	57400	Training/Conf./Courses	1,962	1,800	2,000
Subtotal - Expenses			17,925	23,010	23,210
<b>Total 01145 - Treasurer and Collector</b>			<b>168,606</b>	<b>179,653</b>	<b>188,104</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01171 - Conservation Commission</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Position	67,626	67,626	68,985
	51400	Longevity			
Subtotal - Personnel			67,626	67,626	68,985
	52200	Advertising	28		
	52450	Contracted Services	7,246		14,350
	57100	Travel Expenses	67	300	300
	57300	Dues & Membership	4,643	650	665
	57400	Training/Conf./Courses	96	500	500
Subtotal - Expenses			12,080	1,450	15,815
<b>Total 01171 - Conservation Commission</b>			<b>79,706</b>	<b>69,076</b>	<b>84,800</b>
<b>01175 - Planning &amp; Zoning Board of Appeals</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Position	101,404	135,385	154,400
	51400	Longevity			
Subtotal - Personnel			101,404	135,385	154,400
	52200	Advertising Services	918	1,400	1,400
	52450	Contracted Services	16,950	15,000	15,000
	54110	Mapping/Blue Print Supplies	650	750	750
	54600	Reference Books/Material	362	200	400
	57100	Travel Expenses	43	600	600
	57300	Dues & Membership		1,200	1,200
	57400	Training/Conf./Courses	313	1,100	2,000
Subtotal - Expenses			19,236	20,250	21,350
<b>Total 01175 - Planning &amp; Zoning Board of Appeals</b>			<b>120,639</b>	<b>155,635</b>	<b>175,750</b>
<b>01172 - Open Space &amp; Recreation</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	55800	Misc. Supplies	260	400	400
	57300	Dues & Membership	50	50	50
Subtotal - Expenses			310	450	450
<b>Total 01172 - Open Space and Recreation</b>			<b>310</b>	<b>450</b>	<b>450</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01241 - Inspectional Services</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Positions	107,583	107,204	110,559
	51190	Other Salaries	88,144	100,000	75,000
	51400	Longevity	2,400	1,400	2,400
	Subtotal - Personnel		198,127	208,604	187,959
	52450	Contracted Services			
	54200	Office Supplies		500	500
	54400	Auto Parts & Supplies	70	341	341
	54600	Reference Books/Material		250	250
	57100	In-State Travel	246	500	500
	57300	Dues & Membership	275	500	500
	57400	Training/Conf./Courses	1,669	1,500	1,500
	Subtotal - Expenses		2,259	3,591	3,591
	<b>Total 01241 - Inspectional Services</b>		<b>200,386</b>	<b>212,195</b>	<b>191,550</b>
<b>01182 - Economic Development</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Salaries	87,400	82,400	-
	52200	Advertising Expenses	2,920	5,000	-
	52450	Contracted Services	108,303	70,000	-
	54600	Reference Books/Materials			
	55800	Miscellaneous Supplies	888	1,500	-
	57300	Dues & Memberships	1,396	5,000	-
	57400	Training, Conferences, Courses	192	1,000	-
	<b>Total 01182 - Economic Development</b>		<b>201,099</b>	<b>164,900</b>	<b>-</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01210 - Police</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Positions	2,217,943	2,445,921	2,495,027
	51310	O.T. to Cover Vacation	79,269	75,317	80,000
	51320	O.T. to Cover Sick/Personal	107,612	130,299	105,872
	51330	Regular O.T. Police	95,032	70,587	99,123
	51335/51336	Retro Pay	60,375		
	51340	O.T. to Cover Court Time	13,189	39,894	20,672
	51400	Longevity & Fringes	22,727	24,700	25,100
	51410	Shift Differential	34,666	53,458	39,890
	51420	Holiday Pay	94,615	113,443	122,158
	51430	Officer in Chage Pay	4,573	4,405	4,673
	51440	Other Incentive	222,435	223,450	238,750
	51441	Quinn Bill	103,863	100,909	107,002
	51810	O.T. to Cover In Service	29,826	53,184	61,725
	51820	O.T. to Cover Other Training	38,837	31,931	34,525
	51900	Uniform Exp/Allowance	37,962	30,225	29,775
	Subtotal - Personnel		3,162,923	3,397,723	3,464,292
	52410	Maint. Service Contracts	3,929	14,050	9,550
	52420	Computer/Sftwr Maint Con	24,941	37,806	37,306
	52450	Contracted Services	20,991	38,977	22,727
	52720	Radio Equip Repair/Parts	3,031	10,500	10,500
	54120	Photo Supplies/Film	4,527	5,039	5,039
	54150	Postage/Stamps/Reg Mail	666	1,500	1,500
	54200	Office Supplies	2,469	2,111	2,111
	54400	Auto Parts & Supplies	40,057	25,200	25,200
	54490	Firearms Supplies	24,413	24,740	24,791
	54550	Animal Food/Supplies	6,536	14,650	14,650
	54600	Reference Books/Material	5,768	2,650	2,650
	55800	Misc. Supplies	4,118	2,900	2,900
	55850	Food - Prisoner	1,333	1,200	1,200
	57000	Other Charges - Lease	26,200	26,400	27,600
	57100	In-State Travel	3,191	2,200	2,200
	57300	Dues & Membership	10,225	9,145	9,330
	57400	Training/Conf./Courses	16,243	33,150	28,750
	57800	Other Misc. Expenses	2,198	2,000	2,000
	58500	Purchase of Equipment	25,626		
	Subtotal - Expenses		226,464	254,218	230,004
	Offset: Animal Control Payment From Holliston - 1 year			(76,000)	(76,000)
	<b>Total 01210 - Police Department</b>		<b>3,389,387</b>	<b>3,575,941</b>	<b>3,618,296</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01220 - Fire Department</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Positions	1,201,903	1,871,405	1,837,537
	51220	Call FireFighters	1,361	19,680	9,840
	51230	Fire Alarm Superintendent	1,000	1,000	1,000
	51240	E.M.T. Coordinator	1,000	1,000	1,000
	51250	Training Officer	1,000	1,000	1,000
	51260	Safety Coordinator	1,000	1,000	1,000
	51270	Operations Officer	1,000	1,000	1,000
	51280	Investigator	1,000	1,000	1,000
	51290	Public Info Officer	1,000	1,000	1,000
	51300	O.T. & Recall/Beeper	119,882	145,000	130,000
	51310	O.T. to Cover Vacation	170,306	181,971	190,630
	51320	O.T. to Cover Sick/Personal	89,292	111,613	101,613
	51335	Retro Pay	27,366		
	51400	Longevity & Fringes	23,706	21,200	21,500
	51420	Holiday Pay	69,843	74,744	78,403
	51440	Other Incentives Pay	143,792	162,700	173,978
	51450	Education Incentive Pay	7,058	7,428	10,596
	51460	Training Incentive	91,760	100,980	97,747
	51470	Detail Pay			0
	51900	Uniform Exp/Allowance	26,702	26,200	26,800
	Subtotal - Personnel		1,979,969	2,729,922	2,685,645
	52410	Maint. Service Contracts	19,052	24,400	24,400
	52420	Computer/Sftwr Maint Con	3,655	2,500	2,500
	52450	Contracted Services	43,226	46,000	46,000
	52710	Office Equip Leas	2,623	2,900	2,900
	52720	Radio Equip Repair/Parts	2,579	5,500	5,500
	54120	Photo Supplies/Film	291	500	500
	54150	Postage/Stamps/Reg Mail	137	500	500
	54200	Office Supplies	809	1,235	1,235
	54220	Maintenance of Fire Equipment	62,560	55,000	55,000
	54230	Traffic Signal Maintenance	15,557	9,000	15,000
	54300	Maintenance Supplies	2,323	3,000	3,000
	54600	Reference Books/Material	982	1,000	1,000
	54750	E.M.S. Supplies	20,631	20,900	20,900
	55800	Misc. Supplies	1,801	2,000	2,000
	57000	Other Charges	1,740	2,000	2,000
	57300	Dues & Membership	1,361	2,000	2,000
	57400	Training/Conf./Courses	3,162	3,000	3,000
	58500	Purchases of Equipment	60,895	55,000	45,000
	58514	Ambulance License	1,600	1,600	1,600
	Subtotal - Expenses		244,983	236,435	234,035
	Offset - EMS Revolving Fund			(425,000)	(625,000)
	<b>Total 01220 - Fire Department</b>		<b>2,224,952</b>	<b>2,541,357</b>	<b>2,294,680</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01544 - Human Services</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51330	Permanent Positions	380,582	490,342	517,840
	51400	Longevity	5,128	6,370	5,420
	Subtotal - Personnel		385,710	496,712	523,260
	52450	Contracted Services	5,154	8,950	5,200
	54400	Auto Parts & Supplies	475	500	1,000
	55800	Misc. Supplies	408	750	750
	57100	In-State Travel	163	650	600
	57300	Dues & Membership	1,491	1,000	1,000
	57400	Training/Conf./Courses	569	3,500	3,500
	Subtotal - Expenses		8,259	15,350	12,050
	Offset - Grants & Revolving Accounts			(92,526)	(94,229)
	<b>Total 01544 - Human Services</b>		<b>393,969</b>	<b>419,536</b>	<b>441,081</b>
<b>01510 - Health Department</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51130	Permanent Positions	132,727	136,580	140,229
	51400	Longevity	1,400	1,400	2,400
	51121	Clerical Overtime		2,300	2,300
	Subtotal - Personnel		134,127	140,280	144,929
	52450	Contracted Services	21,858	25,380	25,380
	52500	Purch Nursing Services	13,332	10,000	10,000
	55800	Misc. Supplies	12	100	100
	57300	Dues & Membership	290	210	210
	57400	Training/Conf./Courses	740	1,000	1,000
	Subtotal - Expenses		36,231	36,690	36,690
	Offset - Revolving Accounts			(5,000)	(5,000)
	<b>Total 01510 - Health Department</b>		<b>170,358</b>	<b>171,970</b>	<b>176,619</b>
<b>01610 - Library</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51130	Permanent Positions	293,317	306,148	317,781
	51140	Longevity	2,400	2,400	5,500
	Subtotal - Personnel		295,717	308,548	323,281
	54150	Postage/Stamps/Reg Mail	121	121	121
	54200	Office Supplies	1,500	1,650	1,650
	52710	Equipment Lease		2,262	2,262
	54600	Reference Books/Material	64,901	61,425	62,007
	57300	Dues & Membership	15,000	15,300	15,300
	57400	Training/Conf./Courses		300	300
	Subtotal - Expenses		81,522	81,058	81,640
	<b>Total 01610 - Library</b>		<b>377,239</b>	<b>389,606</b>	<b>404,921</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01543 - Veterans Services</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	57000	Veteran's District Assessment	34,901	51,880	53,436
	54200	Memorial Day Expenses	2,001	2,400	2,400
	57350	Veterans Benefit Payments	63,059	65,000	65,000
	Subtotal - Expenses		99,961	119,280	120,836
<b>Total 01543 - Veterans Services</b>			<b>99,961</b>	<b>119,280</b>	<b>120,836</b>
<b>01192 - Public Buildings</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51130	Permanent Positions	145,207	145,067	161,512
	51400	Longevity	2,200	2,200	1,375
	Subtotal - Personnel		147,407	147,267	162,887
	52100	Utilities Expenses	197,376	218,000	222,000
	52450	Contracted Services	106,776	86,000	90,000
	54300	Maintenance Supplies	24,562	23,000	35,000
	54400	Auto Parts & Supplies	1,885	1,800	1,800
	55800	Misc. Supplies	832	1,200	1,200
	57100	Travel Expenses		250	250
	57400	Training/Conf./Courses		500	500
	Subtotal - Expenses		331,432	330,750	350,750
	Offsets - Grants & Revolving				
<b>Total 01192 - Public Buildings</b>			<b>478,839</b>	<b>478,017</b>	<b>513,637</b>



			2019 Actual	2020 Budget	2021 Budget
<b>01421 - Public Works Administration</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Positions	93,846	92,304	82,476
	51400	Longevity	1,334	1,464	1,464
	Subtotal - Personnel		95,180	93,768	83,940
	52450	Contracted Services	4,460		
	57100	In-State Travel		150	150
	57300	Dues & Membership	325	1,000	1,000
	57400	Training/Conf./Courses		2,000	2,000
	Subtotal - Expenses		4,785	3,150	3,150
<b>Total 01421 - Public Works Administration</b>			<b>99,965</b>	<b>96,918</b>	<b>87,090</b>
<b>01422 - Public Works Highway</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51130	Permanent Positions	230,560	309,704	312,589
	51300	Overtime & Recall/Beeper	16,324	20,000	20,000
	51350	Beeper Allowance	11,241	9,000	11,750
	51400	Longevity	1,050	1,750	1,750
	51900	Uniform Expenses/Allowance	3,080	5,000	5,000
	Subtotal - Personnel		262,255	345,454	361,089
	52000	Purchase of Services	11,057	500	500
	52100	Utilities Expenses			
	52410	Maint. Service Contracts	262	150	150
	52450	Contracted Services	56,398	155,000	155,000
	52710	Office Equipment Lease	1,005	875	1,000
	52720	Radio Equip Repair/Parts	67	100	100
	52966	Stormwater Maintenance	41,520	30,000	30,000
	529XX	Property and Trail Maintenance	0	0	64,012
	53410	Telephone Expense	399	500	500
	54000	Supplies	238	2,000	2,000
	54150	Postage/Stamps/Reg Mail	155	155	155
	54200	Office Supplies	416	630	630
	54300	Maintenance Supplies	536	900	900
	54400	Auto Parts & Supplies	17,256	25,000	25,000
	54430	Sign Supply-Road/Traffic		4,120	4,120
	54450	Tools/Hardware	3,859	5,000	5,000
	54710	Concrete	539	500	500
	54720	Asphalt	32,754	17,500	30,000
	54730	Gravel, Loam, Mulch	3,264	1,500	3,000
	55800	Misc. Supplies	10,108	8,000	8,000
	57300	Dues & Membership	102	100	100
	57400	Training/Conf./Courses	3,555	2,500	2,500
	Subtotal - Expenditures		183,490	255,030	333,167
<b>Total 01422 - Highway</b>			<b>445,745</b>	<b>600,484</b>	<b>694,256</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01491 - Cemetery Parks &amp; Trees</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51130	Permanent Positions	225,468	221,052	200,676
	51300	Overtime & Recall/Beeper	3,270	4,500	4,500
	51400	Longevity	900	2,000	2,000
	51900	Uniform Expenses/Allowance	2,300	4,000	4,000
	Subtotal - Personnel		231,938	231,552	221,176
	52000	Purchase of Services		400	400
	52410	Maintenance Service Contract		105	105
	52450	Contracted Services	13,630	10,000	10,000
	52965	Beaver Control		1,000	1,000
	54150	Postage/Stamps/Reg Mail	150	150	150
	54400	Auto Parts & Supplies	3,641	6,000	6,000
	54420	Cem & Park Supplies	406	500	500
	54450	Tools/Hardware	528	500	500
	54460	Trees/Shrubs-Replacement		250	250
	55800	Misc. Supplies	1,268	1,000	1,000
	57300	Dues & Membership	100	100	100
	57400	Training/Conf./Courses	1,273	1,500	1,500
	Subtotal - Expenses		20,996	21,505	21,505
	<b>Total 01491 - Cemetery Parks &amp; Trees</b>		<b>252,934</b>	<b>253,057</b>	<b>242,681</b>
<b>01423 - Snow and Ice Removal</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51100	Permanent Positions			
	51300	Overtime	91,519	24,800	24,800
	Subtotal - Personnel		91,519	24,800	24,800
	51350	Beeper Allowance	11,246	4,400	4,400
	52450	Contracted Services	277,055	80,000	80,000
	54400	Auto Parts & Supplies	25,705	15,000	15,000
	54950	Sand, Salt, Etc.	147,938	125,000	125,000
	55800	Misc. Supplies	1,058	5,000	5,000
	58500	Purchases of Equipment	13,944	31,000	31,000
	Subtotal - Expenses		476,947	260,400	260,400
	<b>Total 01423 - Snow and Ice Removal</b>		<b>568,466</b>	<b>285,200</b>	<b>285,200</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01424 - Streetlighting</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	52100	Utilities Expenses	35,048	40,000	40,000
Subtotal - Expenses			35,048	40,000	40,000
<b>Total 01424 - Streetlighting</b>			<b>35,048</b>	<b>40,000</b>	<b>40,000</b>
<b>01429 - Combined Fuel Account</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	54800	Gasoline	71,097	75,000	75,000
	54880	Diesel	66,810	75,000	75,000
	55800	Misc. Supplies	58	1,000	1,000
Subtotal - Expenses			137,965	151,000	151,000
<b>Total 01429 - Combined Fuel Account</b>			<b>137,965</b>	<b>151,000</b>	<b>151,000</b>
<b>01300 - Ashland Public Schools</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51170	Salaries Instructional	24,660,442	27,328,072	28,818,962
Subtotal - Personnel			24,660,442	27,328,072	28,818,962
	52100	Other Expenses	5,810,493	5,956,401	5,956,401
Subtotal - Expenses			5,810,493	5,956,401	5,956,401
<b>Total 01300 - Ashland Public Schools</b>			<b>30,470,935</b>	<b>33,284,473</b>	<b>34,775,363</b>
<b>01399 - Keefe Tech Assessment</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	56910	Vocational School Assessment	1,393,747	1,126,858	1,073,436
Subtotal - Expenses			1,393,747	1,126,858	1,073,436
<b>Total 01399 - Keefe Tech Assessment</b>			<b>1,393,747</b>	<b>1,126,858</b>	<b>1,073,436</b>
<b>01710 - Debt Service</b>					
	<b>Object Code</b>	<b>Account Description</b>			
		Non-Excluded Principal	1,401,877	1,252,999	2,301,627
		Non-Excluded Interest	312,333	742,005	643,416
		Excluded Principal	1,432,270	1,617,048	1,637,940
		Excluded Interest	314,687	462,518	447,838
<b>Total 01710 - Debt Service</b>			<b>3,461,166</b>	<b>4,074,570</b>	<b>5,030,820</b>
<b>01930 - Capital</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	58000	Capital Items	1,249,442	750,000	500,000
<b>Total 01930 - Capital</b>			<b>1,249,442</b>	<b>750,000</b>	<b>500,000</b>
<b>01965 - Municipal Efficiency Program</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	52255	Municipal Efficiency Projects	19,073	25,000	25,000
<b>Total 01965 Municipal Efficiency Program</b>			<b>19,073</b>	<b>25,000</b>	<b>25,000</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01911 - Employee Retirement</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51700	Fringe Ben/ County Retire	2,922,071	3,126,617	3,209,995
<b>Total 01911 - Employee Retirement</b>			<b>2,922,071</b>	<b>3,126,617</b>	<b>3,209,995</b>
<b>01912 - Workers Compensation</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51710	Workers Comp Insurance	276,254	270,000	335,000
<b>Total 01912 - Workers Compensation</b>			<b>276,254</b>	<b>270,000</b>	<b>335,000</b>
<b>01913 - Unemployment Compensation</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51720	Unemployment Comp Insurance	28,803	60,000	60,000
<b>Total 01913 - Unemployment Compensation</b>			<b>28,803</b>	<b>60,000</b>	<b>60,000</b>
<b>01914 - Employee Health Fringes</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51730	Physicals, Etc.	5,000	5,000	5,000
<b>Total 01914 - Employee Health Fringes</b>			<b>5,000</b>	<b>5,000</b>	<b>5,000</b>

			2019 Actual	2020 Budget	2021 Budget
<b>01915 - Group Health Insurance</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	51700	Health Insurance - Town	1,227,514	1,308,479	1,525,740
	51705	Health Insurance - School	3,618,100	3,881,280	3,868,800
	51702	Health Insurance Waiver	119,770	132,500	132,500
	51706	Medicare Part B Penalty	15,949	30,740	16,000
	51709	OPEB Contribution	145,235	157,176	173,245
	51711	Waiting Hiatus Stipend		6,500	0
	51712	Administrative Fee	23,139	24,000	24,000
	51740	F.I.C.A.	552,281	650,000	650,000
	51750	Life Insurance	23,148	24,000	23,960
	51751	Long-Term Disability	6,964	8,000	8,000
	51752	Health insurance contingency	30,449	350,000	164,422
	Offset: Charge Revolving Funds for Fringe Benefits		-100,539	-100,000	-100,000
<b>Total 01915 - Group Health Insurance</b>			<b>5,662,011</b>	<b>6,472,675</b>	<b>6,486,667</b>
<b>01945 - Other Insurance</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	57442	Police/Fire Health & Acc Ins	59,804	130,000	95,000
	57460	MIAA Liability Package	480,465	500,000	500,000
	57470	Public Officials Bond		950	1,250
<b>Total 01945 - Other Insurance</b>			<b>540,269</b>	<b>630,950</b>	<b>596,250</b>
<b>01960 - Salary Contingency</b>				226,621	121,417
<b>Total 01960 - Salary Contingency</b>			<b>0</b>	<b>226,621</b>	<b>121,417</b>
<b>01132 - Finance Committee Reserve Fund</b>					
	<b>Object Code</b>	<b>Account Description</b>			
	57860	Reserve Fund		450,000	450,000
<b>Total 01132 - Finance Committee Reserve Fund</b>			<b>0</b>	<b>450,000</b>	<b>450,000</b>
			57,720,986	62,681,117	64,764,110