

ANNUAL REPORTS

For the year
2009



TOWN OF ASHBY
MASSACHUSETTS

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The Town of Ashby web site:
www.ci.ashby.ma.us

AVAILABLE FUNDS	Free cash, reserves, and unexpected balances available for appropriation.
CHAPTER 90	General Law which provides for contributions by the State for construction and maintenance of certain town road; usually roads leading from one town to another.
CHERRY SHEET	Details of State and County charges and reimbursements used in determining the tax rate; known as “Cherry Sheet” due to color of the paper originally used.
ESTIMATED RECEIPTS	Estimate of miscellaneous receipts based on previous year’s receipts deducted by the Assessors from gross amount to be raised by taxation.
FREE CASH	Amount certified by the Department of Revenue determined by any excess revenue and unexpected appropriations of the prior year.
MATCHING FUNDS	Amount made available by special State and Federal acts to supplement local appropriations for specific types of projects.
PROVISION FOR ABATEMENTS & EXEMPTIONS	Amount raised by Assessors for purpose of creating a fund to cover abatements granted.
PROVISION FOR ABATEMENTS & EXEMPTIONS SURPLUS (FORMERLY OVERLAY SURPLUS)	Excess determined by the Assessors (exceeding tax balance for that year) which may be voted for extraordinary or unforeseen purposes.
RESERVE FUND	Amount appropriated for unforeseen or emergency purposes, controlled exclusively by the Finance Committee.

BOARD OF SELECTMEN

The 2009 financial picture did not improve much for the Town of Ashby. During the budget process many services needed to be cut to balance the budget. To help the town balance their budget the school committees had to find ways to tighten their own budgets.

In these hard times the Town of Ashby had to cut a Police Officer and a Highway laborer to balance the budget. Many budget lines will just make it this year. If we have a mild winter and we continue to conserve we should survive another tough year.

We survived the “Ice Storm 08” but the clean up needed to begin. This was no small task, with the number of trees and debris that were either hanging or on the ground on every town road. This project was headed up by Mike Bussell and Bruce Adams who needed to comply by all of FEMA and MEMA rules and regulations so the town could get their share of the reimbursement. Once again the Board of Selectman wish to thank everyone who helped during the storm and the following cleanup. It shows how everyone can work together to make things happen.

We all realized how important the Wheeler Road Bridge in Townsend is to the Town of Ashby for those who travel to Townsend. The bridge was officially closed and everyone needed to travel rte 119. With the closing more attention was focused on Bernhardt Bridge replacement which has now been closed over 5 years. Through our Representative Bob Rice and Senator Flannigan offices we were able to secure a temporary bridge that will be installed in the spring by the Corps of Engineers at no charge.

To the Safety Complex Committee who worked every angle to try to get the town a new Police station many thanks for your dedication of many hours you spent planning, meeting with the town citizens and trying to find the right fit for the future for Ashby.

The Police Chief Search committee is in the process of finding the town a new Police Chief following the resignation of Paul Lundin after his contract had expired. Many thanks to Paul and the town wish him and his family a lot of success and happiness.

After 12 years of service to the Town of Ashby, Linda Sanders resigned to take another position in the Town of Rockport. Linda loves the water so this was a perfect fit for her. Linda was very dedicated to the town. Being the Town Administrator or being in charge of any department in a small town is a hard position to hold. You try to make everyone as happy as you can but it's not an easy task. Linda tried her best over her 12 years, heading up many projects and

working for the town to move in a forward direction. She will be missed by many and hopefully the town will be able to find someone as dedicated to our town.

The Board of Selectmen wish to thank the Police Department, Fire Department and Highway Department working together to protect the citizens of Ashby. Also thanks to those that work at Town Hall who continue to make the everyday operations run smoothly, and to all those that serve on committees for your dedication and time.

The budget in the future will remain to be very challenging as the economy slowly turns around in the State of Massachusetts and the Town of Ashby. We will continue to search for ways to save money while providing the best possible services we can.

Respectfully Submitted,
Peter McMurray, *Chairman*
Dan Meunier
Joe Casey

FINANCE COMMITTEE

During the past year the Finance Committee has met regularly with additional meeting that have been posted due to budget changes. During these difficult financial times, both at the State level and local tax considerations, the Finance Committee has kept up to date with all the happenings.

The Finance Committee criteria are to act in an “ADVISORY” capacity, which the committee has been adhering to.

During the past year we brought to the attention of the appropriate Departments the following items that needed to be repaired, replaced or corrected. Again due to the financial constraints it has been difficult to find a way to financially correct the problems, while at the same time a fix could be financial savings to the town.

Public lists of fixes that are needed to be addressed are:

- The Finance Committee reported to the board of Health the need to fix the failed Septic System at Town Hall which has cost the tax payer for the past five years at over \$10,000.
- The Police Department has had problems with the Town owned vehicles, such as Maintenance Repairs with document records, which caused at least one motor to be replaced on a vehicle that had a low mileage record at a cost of \$5800.00. The Finance Committee feels we

need the maintenance on the vehicles to be done on time and updated for a good vehicle performance.

- The fact that the “Open Space” plan has brought in less revenue to the Town, due to their “Tax Free Statues”. The Finance Committee feels we need to have a good look at where we are and make the proper decisions.
- The “Reserve Fund” is the only line item the committee has any control over, and the Committee members are fully aware of what the “Reserve Fund” is all about. We have on occasion denied the transfer requests for a “Reserve fund” transfer, due the fact that the expense line in any Department needs to be spent before any consideration can be approved or other alternative that could be considered.
- The Schools are in a sad state of repair and if the town does not do the necessary repairs, the State has threatened to close the schools until we meet the required repair mandates.
- The Police Station is in a complex and deteriorating dilemma, with poor air quality, one bathroom, and no holding cells for criminals, which the Town pays for the outside lockup costs.
- The heating system at Town Hall is an on going expense for the taxpayers and needs to be evaluation on what needs to be done to correct the issues with the systems.
- The elevator has had water leaks during the past year and this also need to a corrected to maintain the operation safety of the elevator.
- The Library continues to have water leak problems and we need to find the solutions to fix it.
- The issue of Elementary School lease has been brought forward by the Finance Committee and we need to get this agreement corrected.
- The Finance Committee has asked a lot of questions from most of the Department Heads and is continuing to find out what is a “Realistic Budget” for all there true needs. What, where and how can we accomplish these needs and still be “Financially/Affordable” for our Town?
- The Finance Committee thanks all the employees of the town for their genuine support and input to the problems they are facing and what we can do about it has had a good impact for the Finance Committee to find the solutions.
- The Finance Committee has received resignation from members for various reasons. We thank them for volunteering their time, expertise, and efforts they gave for us.

Again as our posted meeting announcement have stated “We welcome the Public to any of our posted meetings” and have an open door for all the public comments.

Respectfully submitted:
Ashby Finance Committee,

G. Lillian Whitney, <i>Chairman</i>	Thomas Dorward, (<i>resigned</i>)
Martha Svedberg, <i>Secretary</i>	Lisa Dorward, (<i>resigned</i>)
Melissa Coyle	Joseph Casey (<i>resigned</i>)
John Steffian	Suzanne Caron (<i>resigned</i>)

BOARD OF ASSESSORS

The Board of Assessors is responsible for the valuation of real estate and personal property subject to taxation. The Registry of Motor Vehicles is responsible for motor vehicle valuations and supplies the data for excise bills. Assessed values for all three are based on “full and fair cash value” as of the January 1st preceding each fiscal year.

Office hours are from 9:00 AM to 12:00 and by appointment, Monday through Friday. The board meets at 7:00 PM on the second Wednesday of the month. The phone number is 978-386-2427 extension 15. E-mail is assess@ci.ashby.ma.us. Data on real property is available at www.csc-ma.us/Ashby.

Board and Staff

Oliver Mutch, *Chairman*
Jodi L Szczescuil, *Member*
Harald M. Scheid, *Regional Tax Assessor*

Fiscal 2009 Assessments and Revenues by Major Property Class

<i>Property Class</i>	<i>Levy Percent</i>	<i>Valuation by Class</i>	<i>Tax Rate</i>	<i>Tax Levy</i>
Residential	94.6101	332,841,290	11.96	3,980,781.83
Open Space	0.0000	-0-	11.96	-0-
Commercial	3.4167	12,020,110	11.96	143,760.52
Industrial	0.3185	1,120,400	11.96	13,399.98
Personal Prop	1.6547	5,821,475	11.96	69,624.84
TOTALS	100.0000	351,803,275	11.96	4,207,567.17

Prior Valuation and Tax History

<i>Fiscal Year</i>	<i>Tax Rate</i>	<i>Total Valuation</i>	<i>Accounts</i>	<i>Tax Levy</i>
2008	11.53	350,386,764	1,831	4,039,959.39
2007	11.70	350,003,100	1,813	4,095,036.27
2006	10.64	338,987,900	1,769	3,606,831.25
2005	11.81	294,241,300	1,757	3,474,989.76
2004	13.49	253,655,200	1,759	3,419,272.10
2003	13.39	228,753,800	1,716	3,063,013.38

Fiscal Year 2009 Abstract of Assessments

<i>Prop Class Code/Description</i>	<i>Accts</i>	<i>Class Valuation</i>	<i>Average Value</i>
012 - 043 Mixed Use Properties	26	24,535,067	968,100
101 Residential Single Family	1,064	281,015,500	263,800
102 Residential Condominiums	0	-0-	
104 Residential Two Family	14	3,583,600	268,600
105 Residential Three Family	2	822,500	419,500
Miscellaneous Residential	14	2,540,700	183,400
111 - 125 Apartments	1	299,000	347,500
130 - 132, 106 Vacant Land	366	23,545,100	67,100
200 - 231 Open Space	0	-0-	
300 - 393 Commercial	21	7,294,400	343,400
400 - 442 Industrial	4	1,120,400	275,600
501 - 506 Personal Property	218	5,821,475	19,900
600-821 Chapter 61, 61A, 61B	106	1,225,533	7,100
TOTALS	1836	351,803,275	

Assessors' Account for Exemptions and Abatements

<i>Description</i>	<i>FY2009</i>	<i>FY2008</i>	<i>FY2007</i>
Assessors' Overlay	66,403.52	56,359.69	58,828.06
Charges to 6/30/08	39,275.77	37,504.20	52,885.73
Balance	27,127.75	18,855.49	5,942.33

New Growth Revenue

<i>Fiscal Year</i>	<i>New Revenues</i>
2009	49,051
2008	39,192
2007	61,399
2006	71,272
2005	127,888

TREASURER

As of December 31, 2009 available cash was equal to \$250,690.89, and a total of \$1,469.35 was earned in interest from the general fund accounts.

The sum of \$33,836.79 was collected in tax title receipts and foreclosure redemptions.

The following trust fund balances as of December 31, 2009 are:

John Forbes Memorial Clock Fund	\$ 1,248.62
School Funds	
Jesse Foster	\$ 1,037.45
Samuel P. Gates	\$20,712.15
Sumner Taylor	\$ 2,738.81
Cemetery Funds	
Sale of Lots	\$ 20,988.81
Perpetual Care	\$ 91,431.62
Rosanna Robbins	\$ 89,064.63
Open Space Acquisition Fund	\$ 18,557.57
Stabilization Fund	\$457,640.27
Police-Law Enforcement Trust	\$ 475.50
Library Trust Funds	\$291,402.52
Memorial Trusts	\$ 11,859.00

In Accordance with the provisions of General Laws Chapter 44, Section 8, Clause 9 of the Massachusetts General Laws, the Town of Ashby was approved for an emergency loan by the Emergency Board, for the amount of \$763,000.00 to cover the costs associated with the Ice Storm of December 2008. At the Special Town Meeting held 11/30/2009, Article 7 approved the loan not to

exceed \$495,000.00. The above mentioned loan was not needed, as reimbursement from FEMA was in a timely manner. The Town currently has no long-term borrowing

Respectfully submitted,
Kate E. Stacy, *Treasurer*

REPORT OF THE COLLECTOR

Thank you for your votes and this opportunity for a second term of service! Here are some highlights of the initiatives taken this year:

(1) UniBank upgraded its online payment modules –now you can pay multiple tax bills with a single payment transaction. It is also now compatible with browser systems. Visit www.ci.ashby.ma.us and give it a try!

(2) Our Deputy Collector has offered to print/mail excise bills for client towns. Between the free printing and bulk rate postage, this means a net \$350 savings.

(3) Last November, I was invited to help beta-test Century Bank's new remote capture product. A key benefit of this lockbox option is mail processing stays in Ashby and under my control. In addition to isolating mismatched payment amounts, it creates a posting import file and gives us same-day bank deposits. The scanned coupon images also take much less space for retention purposes. The February 1st deadlines were my learning curve. This report went to print before FY2010 excise payments started arriving - that will be the true test!

(4) On a final note, we are becoming more comfortable with the enhanced features of our new Vadar System software. One example: the Assessor's Office generated this year's 3rd/4th quarter property tax billing file in-house using the 'databridge' process – this is a first for Ashby. I typically wait 'in queue' while our vendor works through this process with multiple towns. The added flexibility of generating our own in-house files is very helpful.

TAX BILLING

Tax bills are mailed to addresses provided by the Assessors and the Registry of Motor Vehicles. By law, a taxpayer is responsible for payment even if the bill is not received. Valuable information regarding abatement filing and other important deadlines is printed on each tax bill. If you require further assistance, my office is open 9:00-12:00, Monday – Friday and also Wednesday evenings. I

can be reached at 978-386-2427 ext13. If I am gone, the Town Clerk staff is bonded to accept tax payments and provide stamped receipt in my absence.

ABATEMENT APPLICATIONS

My charge to collect a tax continues until the tax is either paid or abated by the Assessor’s Office. The deadline for filing real estate abatement applications is February 1st each year. If you transfer or sell your vehicle, or receive a bill for a vehicle you no longer own, you should contact the Assessor’s Office at 978-386-2424 ext15 to request an abatement application. Ignoring an Excise bill eventually prohibits vehicle registration and/or license renewal at the registry. Unpaid real estate bills are recorded as tax title and transfer to the Treasurer.

Respectfully submitted,
Beth Ann Scheid

Unpaid Real Estate tax recorded as TAX TITLE – the outstanding tax plus accrued interest and fees transfer to the Treasurer’s books for further collection.

<i>Year</i>	<i>Existing (#parcels)</i>	<i>New (#parcels)</i>	<i>Total Transfer</i>	<i>Rate</i>
2004	25,401 (41)	9,828 (10)	35,230	1.04%
2005	11,921 (16)	18,892 (12)	30,813	.89%
2005		20,689 (4)	20,689	n/a
2006	18,026 (17)	4,055 (2)	22,081	.62%
2007	5,905 (9)	17,322 (13)	23,227	.57%
2008-tax	6,416 (7)	22,620 (10)	29,035	.72%
2008-lien	86,615 (1)		86,615	n/a
2009	1,422 (1)	28,793 (13)	30,215	.72%

OUTSTANDING RECEIVABLES as of December 31, 2009

<i>Year</i>	<i>PERSONAL PROP</i>	<i>MOTOR VEHICLE</i>	
2000-2003	13	2,944	0.38%
2004	40	1,376	0.39%
2005	65	1,465	0.39%
2006	59	1,200	0.33%
2007	158	2,762	0.75%
2008	420	3,915	1.10%
2009	506	10,630	3.2%

 COMMITMENT COMPARISONS as of December 31st 2009

Year	REAL ESTATE		PERS PROP		MOTOR VEHICLE	
FY2001	2,721,055		50,780		285,920	
FY2002	2,872,843	+151,788	48,919	- 1,861	319,262	+33,342
FY2003	3,019,179	+146,336	44,006	- 4,913	342,219	+22,957
FY2004	3,391,473	+372,294	48,518	+4,512	352,905	+10,686
FY2005	3,432,802	+41,329	46,260	- 2,258	371,114	+18,436
FY2006	3,568,252	+135,450	43,613	- 2,647	364,434	-6,680
FY2007	4,048,330	+480,078	46,699	+3,086	369,800	+5,366
FY2008	3,992,068	-56,262	47,876	+1,177	357,346	-12,454
FY2009	4,138,011	+145,943	69,639	+21,763	336,348	-20,998
FY2010	4,269,305	+131,294	84,499	+14,861	Report at Year-End	

Town of Ashby
 FY2009 Expense Report (All Entries) - General Fund
 July 1, 2008 - June 30, 2009

EXPENSE CATEGORY	ORIGINAL BUDGET	BUDGET REVISIONS	REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
ENCUMBERED						
Fire Expenses FY08	5,756.11	-	5,756.11	5,756.11	-	100%
Dog Officer Expense FY08	443.04	-	443.04	443.04	-	100%
Tree Warden Expense FY08	1,800.00	-	1,800.00	1,800.00	-	100%
T. Common Encumbered FY08	51.62	-	51.62	29.41	22.21	57%
Records Preservation FY08	1,905.20	-	1,905.20	1,905.20	-	
Town Common Exp FY05	1,014.66	-	1,014.66	-	1,014.66	0%
TOTAL ENCUMBERED	10,970.63	-	10,970.63	9,933.76	1,036.87	91%
GENERAL GOVERNMENT						
Town Clerical Staff Wages	31,884.80	-	31,884.80	29,640.18	2,244.62	93%
Admin & Operations Expense	6,600.00	-	6,600.00	6,569.02	30.98	100%
Town Administrator Salary	52,195.25	-	52,195.25	52,195.25	-	100%
Unpaid Bills	-	10,722.03	10,722.03	10,722.03	-	100%
Finance Committee Expense	165.00	137.00	302.00	302.00	-	100%
Reserve Fund	44,698.37	(9,208.48)	35,489.89	-	35,489.89	0%
Town Accountant Salary	27,554.71	-	27,554.71	27,554.71	-	100%
Town Accountant Expense	3,969.50	-	3,969.50	3,274.67	694.83	82%
Audit of Records	16,500.00	-	16,500.00	16,500.00	-	100%
Professional Assessor	16,297.50	-	16,297.50	16,297.50	-	100%
Assessor Clerical Wages	16,308.63	-	16,308.63	14,182.06	2,126.57	87%
Assessor Expense	2,400.00	-	2,400.00	1,007.27	1,392.73	42%
Assessors Map Maintenance	1,900.00	(37.00)	1,863.00	1,800.00	63.00	97%
Senior Work Off Program	100.00	(100.00)	-	-	-	0%
Canva Expense	1,800.00	-	1,800.00	1,800.00	-	100%
Treasurer Salary	22,768.58	-	22,768.58	22,768.58	-	100%
Treasurer Expense	3,671.25	485.00	4,156.25	4,146.99	9.26	100%
Tax Title Expense	12,000.00	(4,400.00)	7,600.00	4,899.43	2,700.57	64%
Collector Salary	29,044.25	-	29,044.25	29,044.25	-	100%
Assist. Collector Wages	750.00	-	750.00	-	750.00	0%
Collector Expense	8,573.00	1,847.00	10,420.00	8,982.17	1,437.83	86%
Collector Software	5,865.00	(889.00)	4,976.00	4,976.00	-	100%

Town of Ashby
 FY2009 Expense Report (All Entries)- General Fund
 July 1, 2008 - June 30, 2009

EXPENSE CATEGORY	ORIGINAL BUDGET	BUDGET REVISIONS	REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
Legal Counsel Services	37,000.00	(9,275.54)	27,724.46	21,839.25	5,885.21	79%
Technology & Systems	2,000.00	-	2,000.00	1,281.00	719.00	64%
Town Clerk Salary	27,295.89	-	27,295.89	27,295.89	-	100%
Asst. Town Clerk Wages	6,644.15	-	6,644.15	4,513.37	2,130.78	68%
Town Clerk Expense	3,705.00	(945.00)	2,760.00	1,415.81	1,344.19	51%
Elect Off. & Regist. Stipend	5,811.00	1,200.00	7,011.00	6,157.35	853.65	88%
Election & Regist. Expense	5,800.00	(2,200.00)	3,600.00	2,935.86	664.14	82%
Town Clerk Dog Lic. Expense	332.00	-	332.00	328.58	3.42	99%
Public Records Preservation	3,000.00	-	3,000.00	1,150.80	1,849.20	38%
Town Reports	4,200.00	68.33	4,268.33	4,268.33	-	100%
Conservation Commission	2,000.00	-	2,000.00	1,465.12	534.88	73%
Planning Board Expense	850.00	-	850.00	588.08	261.92	69%
Zoning Board Expense	550.00	-	550.00	-	550.00	0%
Mont Plan Comm Assessment	779.25	-	779.25	779.24	0.01	100%
Land Use Agent	15,500.00	-	15,500.00	15,500.00	-	100%
T. Office Expense	14,000.00	13,025.65	27,025.65	26,844.11	181.54	99%
T. Office Custodian	2,500.00	-	2,500.00	2,282.33	217.67	91%
T. Office Fuel and Electric	30,000.00	4,180.83	34,180.83	31,841.51	2,339.32	93%
Care of Town Clock	500.00	-	500.00	500.00	-	100%
Municipal Grounds Wages	3,201.63	-	3,201.63	2,567.25	634.38	80%
Municipal Building Repair	2,000.00	77.99	2,077.99	2,077.99	-	100%
TOTAL GENERAL GOV	472,714.76	4,688.81	477,403.57	412,293.98	65,109.59	86%
PROTECT PERSONS & PROP						
Police Chief Salary	70,751.50	-	70,751.50	70,751.50	-	100%
Police Wages	367,710.36	(14,000.00)	353,710.36	347,507.53	6,202.83	98%
Police Expense	47,589.80	8,109.17	55,698.97	54,863.86	835.11	99%
Police Station Fuel/Electric	8,000.00	3,557.00	11,557.00	9,875.96	1,681.04	85%
Police Station Bldg Maint	1,000.00	-	1,000.00	982.61	17.39	98%
Fire Chief Salary	46,192.14	4,587.52	50,779.66	50,779.66	-	100%
Firefighters' Wages	15,955.99	(6,400.00)	9,555.99	8,940.50	615.49	94%

Town of Ashby						
FY2009 Expense Report (All Entries)- General Fund						
July 1, 2008 - June 30, 2009						
EXPENSE CATEGORY	ORIGINAL BUDGET	BUDGET REVISIONS	REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
Firefighter EMT Wages	36,000.00	-	36,000.00	31,997.44	4,002.56	89%
Firefighters Stipend	5,673.24	-	5,673.24	5,673.24	-	100%
Firefighter/EMT Overtime Wages	4,373.04	(767.71)	3,605.33	1,577.46	2,027.87	44%
Fire Dept. Expenses	22,000.00	10,038.70	32,038.70	30,624.98	1,413.72	96%
Fire Station Fuel	2,350.00	(1,509.84)	840.16	840.16	-	100%
Fire Equipment Replacement	2,417.04	2,509.84	4,926.88	6,259.67	(1,332.79)	127%
Waste Oil Coordinator Stip	2,206.26	-	2,206.26	2,206.26	-	100%
Waste Oil Expense	455.00	-	455.00	445.46	9.54	98%
EMT Wages	16,490.22	(3,432.62)	13,057.60	9,828.00	3,229.60	75%
EMT Stipend	3,151.80	-	3,151.80	3,151.80	-	100%
EMT Expense	9,900.00	2,000.00	11,900.00	11,644.14	255.86	98%
EMS ALS Charges & Fees	13,828.38	6,753.69	20,582.07	20,582.07	-	100%
Emergency Management Exp	600.00	-	600.00	600.00	-	100%
December 2008 Ice Storm Exp	-	-	-	51,070.82	(51,070.82)	0%
Dec 2008 Debris Removal Exp	-	-	-	3,270.00	(3,270.00)	0%
E-911 Expenses	125.00	-	125.00	123.20	1.80	99%
Hazardous Waste Coord. Stipend	531.87	-	531.87	531.87	-	100%
Blldg/Zoning Insp Salary	9,820.94	-	9,820.94	9,820.94	-	100%
Blldg/Zoning Insp Expense	500.00	-	500.00	273.98	226.02	55%
Plumbing/Gas Inspect Salary	5,808.06	-	5,808.06	5,808.04	0.02	100%
Plumbing/Gas Inspect Expense	115.00	-	115.00	-	115.00	0%
Electrical Insp Salary	5,808.06	-	5,808.06	3,802.66	2,005.40	65%
Electrical Insp Expense	200.00	-	200.00	-	200.00	0%
Insp of Animals Salary	600.00	-	600.00	600.00	-	100%
Insp of Animals Expense	240.00	-	240.00	-	240.00	0%
Dog Off/Animal Enrl Salary	16,000.00	-	16,000.00	14,663.00	1,337.00	92%
Dog Off/Animal Enrl Expense	3,000.00	-	3,000.00	1,434.63	1,565.37	48%
Dispatch Director Salary	1,545.00	-	1,545.00	1,333.00	212.00	
Dispatcher Wages	118,192.39	20,295.16	138,487.55	135,482.45	3,005.10	98%
Dispatcher Expenses	1,955.00	-	1,955.00	1,373.35	581.65	70%
TOTAL PROTECT PERS & PROP	841,086.09	31,740.91	872,827.00	898,720.24	(25,893.24)	103%

Town of Ashby
 FY2008 Expense Report (All Entries)- General Fund
 July 1, 2008 - June 30, 2009

EXPENSE CATEGORY	ORIGINAL BUDGET	BUDGET REVISIONS	REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
EDUCATION						
Reg Voc Tech School Expense	308,178.00	-	308,178.00	308,177.80	0.20	100%
NMRSD Reg School Assessment	2,371,234.80	-	2,371,234.80	2,371,231.00	3.80	100%
NMRSD Reg School Transportation	228,822.00	-	228,822.00	228,822.00	-	100%
NMRSD Debt Service	4,819.85	-	4,819.85	4,819.85	-	100%
TOTAL EDUCATION	2,913,054.65	-	2,913,054.65	2,913,050.65	4.00	100%
PUBLIC WORKS						
Highway Super. Wages	42,407.28	-	42,407.28	42,407.28	-	100%
Highway Department Wages	133,799.04	4,013.97	137,813.01	131,848.38	5,964.63	96%
Highway Regular Overtime	500.00	137.76	637.76	637.76	-	100%
Highway Department Expense	6,355.20	1,666.07	8,021.27	8,010.12	11.15	100%
Highway Barn Fuel	9,500.00	(954.63)	8,545.37	8,545.37	-	100%
Highway Road Maintenance	40,000.00	5,000.00	45,000.00	43,670.86	1,329.14	97%
Highway Machinery Expense	40,000.00	1,000.00	41,000.00	39,414.95	1,585.05	96%
Highway Gas & Diesel	19,000.00	838.56	19,838.56	19,838.56	-	100%
Hwy Winter Operation Overtime	17,078.12	-	17,078.12	25,773.38	(8,695.26)	151%
Highway Winter Expense	71,000.00	15,138.87	86,138.87	183,589.96	(97,451.09)	213%
Street Lights	700.00	-	700.00	692.69	7.31	99%
Tree Warden Expenses	2,000.00	-	2,000.00	1,250.00	750.00	63%
Cemetery Wages	9,152.50	800.00	9,952.50	8,883.50	1,069.00	89%
Cemetery Maintenance	4,047.50	(800.00)	3,247.50	2,713.18	534.32	84%
TOTAL PUBLIC WORKS	395,539.64	26,840.60	422,380.24	517,275.99	(94,895.75)	122%
HUMAN SERVICES						
Board of Health Expense	1,500.00	-	1,500.00	26.17	1,473.83	2%
Nashoba Board of Health Assess	5,692.36	-	5,692.36	5,636.00	56.36	99%
Landfill Operations	11,000.00	(4,000.00)	7,000.00	6,978.74	21.26	100%
Town Nurse Assessment	4,424.81	-	4,424.81	4,381.00	43.81	99%
Council on Aging Expense	1,300.00	500.00	1,800.00	1,317.83	482.17	73%
Veterans Agent Salary	1,615.54	-	1,615.54	1,615.54	-	100%
Veterans Agent Expense	50.00	-	50.00	-	50.00	0%

Town of Ashby
 FY2009 Expense Report (All Entries)- General Fund
 July 1, 2008 - June 30, 2009

EXPENSE CATEGORY	ORIGINAL BUDGET	BUDGET REVISIONS	REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
Memorial Day	2,800.00	-	2,800.00	2,800.00	-	100%
Veterans Benefit Expense	150.00	-	150.00	-	150.00	0%
TOTAL HUMAN SERVICES	28,532.71	(3,500.00)	25,032.71	22,755.28	2,277.43	91%
CULTURE AND RECREATION						
Librarian Salary	16,598.00	-	16,598.00	16,571.80	26.20	100%
Library Assist. Wages	11,232.00	-	11,232.00	11,232.00	-	100%
Library Expenses	2,500.00	-	2,500.00	1,871.78	628.22	75%
Library Custodial Services	1,500.00	-	1,500.00	1,500.00	-	100%
Library Heating Fuel	8,500.00	-	8,500.00	6,807.04	1,692.96	80%
Library Building Maintenance	12,000.00	2,280.00	14,280.00	11,542.05	2,737.95	81%
Library Books	13,500.00	-	13,500.00	13,459.40	40.60	100%
Band Concerts	7,000.00	-	7,000.00	7,000.00	-	100%
July 3rd Band Expense	1,200.00	(400.00)	800.00	-	800.00	0%
Allen Field Expense	600.00	600.00	1,200.00	1,132.63	67.37	94%
Town Common Expense	500.00	385.00	885.00	865.92	19.08	98%
Agricultural Commission Exp	300.00	-	300.00	-	300.00	0%
Historical Comm. Expense	216.00	-	216.00	173.05	42.95	80%
TOTAL CULTURE AND REC	75,646.00	2,865.00	78,511.00	72,155.67	6,355.33	92%
DEBT SERVICE						
Temporary Loan Interest	1,000.00	(1,000.00)	-	-	-	0%
TOTAL DEBT SERVICE	1,000.00	(1,000.00)	-	-	-	100%
INTERGOVERNMENTAL EXPENSE						
RMV Non Renewal Surcharge	-	-	-	2,540.00	(2,540.00)	0%
Air Pollution Assessment	-	-	-	756.00	(756.00)	0%
Mont RTA Assessment	-	-	-	2,527.00	(2,527.00)	0%
MBTA Trans Assessment	-	-	-	16,132.00	(16,132.00)	0%

Town of Ashby
 FY2009 Expense Report (All Entries)- General Fund
 July 1, 2008 - June 30, 2009

EXPENSE CATEGORY	ORIGINAL BUDGET	BUDGET REVISIONS	REVISED BUDGET	ACTUAL EXPENDED	BALANCE	% Exp
TOTAL INTERGOV EXP	-	-	-	21,955.00	(21,955.00)	100%
MISCELLANEOUS Expense						
Middlesex Retirement System	126,520.00	-	126,520.00	126,520.00	-	100%
Retirement Contrib. To State	248.97	-	248.97	248.97	-	100%
Unemployment Compensation	2,922.00	-	2,922.00	-	2,922.00	0%
Employee Benefit Expense	241,895.60	-	241,895.60	232,552.15	9,343.45	96%
Workers Comp. Insurance	9,356.15	1,032.85	10,389.00	10,372.00	17.00	100%
Insurance-Liab, Prop &Caus, Fire Police	73,754.86	(4,900.86)	68,854.00	68,854.00	-	100%
FICA	20,448.65	-	20,448.65	19,551.78	896.87	96%
Transfer to Stabilization	20,746.20	-	20,746.20	20,746.20	-	100%
TOTAL MISCELLANEOUS EXP.	495,892.43	(3,868.01)	492,024.42	478,845.10	13,179.32	97%
SPECIAL ARTICLES						
FY08						
Art 11 ATM FY09- General Stipends	22,902.74	(7,637.86)	15,264.88	15,264.88	-	100%
Art 16 - STM FY09 - Police Radio Sys	-	20,500.00	20,500.00	384.62	20,115.38	2%
Art 10 ATM Fire Assist to Grant Match	3,760.00	-	3,760.00	3,760.00	-	100%
Art 7 STM FY09 Ice Storm Expense	-	32,860.51	32,860.51	-	32,860.51	0%
Art STM Trench Expenses	-	1,200.00	1,200.00	-	1,200.00	0%
Art 4 Transfer to Special Revenue	5,978.11	-	5,978.11	5,978.11	-	100%
Prior Year articles						
Art 4 ATM FY08- Collector Software	1,360.00	-	1,360.00	1,000.00	360.00	74%
Art 13 ATM FY03 Hwy Bridge Maint	15,000.00	-	15,000.00	-	15,000.00	0%
Art 8 Old Engine House Repair	9,583.50	-	9,583.50	5,926.50	3,657.00	62%
TOTAL SPECIAL ART	58,584.35	46,922.65	105,507.00	32,314.11	73,192.89	31%
TOTAL EXPENSE	\$ 5,293,021.26	\$ 104,689.96	\$ 5,397,711.22	\$ 5,379,299.78	\$ 18,411.44	99.659%

Town of Ashby
 Statement of Revenue, Budget vs Actual
 July 1, 2008 - June 30, 2009

	BUDGET	ACTUAL	BALANCE Over/(Under) Budget
TAXES			
Personal Property Taxes	69,624.84	69,349.66	(275.18)
Real Estate Taxes	4,137,942.33	4,071,934.33	(66,008.00)
Tax Liens Redeemed	0.00	38,269.68	38,269.68
Tax Foreclosure Revenue	0.00	45,480.31	45,480.31
Motor Vehicle Excise	348,000.00	361,261.13	13,261.13
In Lieu of Taxes	3,876.30	3,876.55	0.25
Proforma Taxes	0.00	1,618.24	1,618.24
Supplemental Real Estate Tax	2,500.00	1,801.67	(698.33)
Subtotal	4,561,943.47	4,593,591.57	30,728.19
INTEREST			
Interest on Property Tax	14,280.00	13,060.47	(1,219.53)
Interest on Tax Liens	2,850.00	6,188.58	3,338.58
Interest on Motor Vehicle	1,200.00	3,558.53	2,358.53
Subtotal	18,330.00	22,807.58	4,477.58
LICENSES & PERMITS			
Alcoholic Licenses	2,520.00	1,655.00	(865.00)
Common Victualler	275.00	180.00	(95.00)
Used Car License (I)	300.00	300.00	0.00
Junk Licenses (II)	120.00	60.00	(60.00)
Cable TV Fees	360.00	362.00	2.00
Street Listings	165.00	123.00	(42.00)
Zoning By-Laws	35.00	35.00	0.00
Dog License Fees	2,000.00	2,605.50	605.50
Business Certificates	300.00	200.00	(100.00)
Pole Petition Fee	0.00	0.00	0.00

Town of Ashby
Statement of Revenue, Budget vs Actual
July 1, 2008 - June 30, 2009

Building Permits	11,170.50	(4,829.50)
Plumbing Permits	3,167.00	(633.00)
Electrical Permits	2,705.00	(795.00)
Subtotal	22,563.00	(6,812.00)

GENERAL GOVERNMENT

<i>Selectmen</i>		
Misc. Receipts Selectman	576.45	576.45
Contract Fee - Comm Tower	13,843.82	0.04
Occupancy Fee/ Ins Reimburse		0.00
<i>Assessors</i>		
Assessors Misc. Other Receipt	182.50	(117.50)
<i>Town Clerk</i>		
Town Clerk Misc. Receipts	639.15	(160.85)
<i>Substance Citation</i>	300.00	300.00
<i>Planning Board</i>		
Planning Board A.N.R Fees	175.00	25.00
Planning Board Site Plan Review		0.00
<i>Board of Appeals</i>		
Hearings	250.00	(250.00)
Zoning Variances	0.00	0.00
<i>Treasurer</i>		
Treasurer Misc.	192.76	(32.24)
<i>Tax Collector</i>		
Tax Collector Misc.	731.73	81.73
Subtotal	16,218.78	422.63

PUBLIC SAFETY

<i>Police Department</i>		
Police F I D Cards	1,750.00	(1,100.00)
Police Accident Reports	100.00	112.00

Town of Ashby
Statement of Revenue, Budget vs Actual
July 1, 2008 - June 30, 2009

Police Admin. Surcharge	300.00	1,084.00	784.00
Police Misc. Receipts	80.00	75.00	(5.00)
<i>Fire Department</i>			
Smoke Detectors	800.00	550.00	(250.00)
Fire Reports	0.00	10.00	10.00
Fuel Storage	0.00	75.00	75.00
Tank Removal Permits	0.00	0.00	0.00
Oil & Wood Burner Permits	400.00	425.00	25.00
LPG - Propane Permits	500.00	400.00	(100.00)
Blasting Permits	0.00	0.00	0.00
Tank Truck Cargo/Transit	100.00	125.00	25.00
Tank Installation	0.00	75.00	75.00
Open Air Fires	0.00	9,050.00	9,050.00
Fire Misc. Receipts	25.00	25.00	0.00
<i>EMS</i>			
Ambulance Rec. Abatements	78,300.00	71,215.46	(7,084.54)

Subtotal	82,355.00	83,971.46	1,616.46
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OTHER DEPARTMENTAL

Nashoba Board of Health	3,000.00	524.00	(2,476.00)
Compost Bin Sales	0.00	309.53	309.53
Agricultural Commission Fees	180.00	0.00	(180.00)

Subtotal	3,180.00	833.53	(2,346.47)
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FINES AND FORFEITS

CMVI Fines	12,000.00	11,260.00	(740.00)
Dog License Fines	0.00	70.00	70.00
Court Fines	1,700.00	2,990.00	1,290.00

Town of Ashby
Statement of Revenue, Budget vs Actual
July 1, 2008 - June 30, 2009

STATE & FEDERAL RECEIPTS				
Reg. Motor Veh. Fees	1,200.00	3,240.00	2,040.00	
St. Rec. State Owned Land	88,580.00	88,580.00	0.00	
St. Rec Abate for Surviving Spouse	10,375.00	11,870.00	1,495.00	
St. Rec Abate for Elderly	7,530.00	7,028.00	(502.00)	
St. Rec State Lottery	474,742.00	428,480.00	(46,262.00)	
Subtotal	596,127.00	553,518.00	(42,609.00)	
REFUNDS & MISC. RECEIPTS				
Earnings of Investments	12,500.00	5,665.60	(6,834.40)	
Miscellaneous Refunds	0.00	1,379.08	1,379.08	
Insurance Recoveries	0.00	2,190.19	2,190.19	
Sale of Fixed Assets	0.00	3,716.00	3,716.00	
Subtotal	12,500.00	12,950.87	(3,265.13)	
OTHER FINANCING SOURCES				
Transfer from Special Revenue	0.00	0.00	0.00	
Transfer from Capital Project	0.00	9,827.47	9,827.47	
Transfer from Agency	0.00	0.00	0.00	
Transfer from Assessor Abatement	0.00	46,262.00	46,262.00	
Subtotal	0.00	56,089.47	56,089.47	
TOTAL REVENUES	\$ 5,320,029.25	\$ 5,362,966.89	\$ 42,937.64	

Town of Ashby
CHANGES IN FUND BALANCE FOR SPECIAL REVENUE FUNDS
July 1, 2008 - June 30, 2009

REVENUE CATEGORY	BEGINNING BALANCE	RECEIPTS	EXPENDED	TRANSFER IN/OUT	ENDING BALANCE
STATE GRANTS					
Extended Polling Hours	505	1,010	1,495	-	20
Police Community Policing FY07	9,319		5,407	-	3,911
Police Community Policing FY08	3,480	9,452	12,931	-	-
Police Community Policing FY09	-	8,610	5,052	-	3,558
Police GHSB - Traffic Safety Grant	-	9,347	6,349	-	2,998
SETB EOPS - Training Grant	1,125	-	-	-	1,125
Dispatch - EOPS E-911 Training Grant	-	256	-	-	256
State - Emergency Management Grant	-	2,500	-	-	2,500
Fire Equipment Grant FY09		3,897	3,897	-	-
State Aid to Libraries	3,859	3,526	3,743	-	3,643
Arts Lottery Council	4,201	4,696	5,650	-	3,247
Council on Aging Grant	-	4,228	4,228	-	-
Conservation Wetland Act	16,453	1,845	423	-	17,875
Septic Title V Grant	48,115	3,288	42,825	-	8,578
Mass Historic Preservation - Fire House	20,000	90	20,090	-	-
Chapter 90 Highway Project	6,766	92,950	99,715	-	-
TOTAL STATE GRANTS	113,823	145,694	211,805		47,712
FEDERAL GRANTS					
Fire - Assist to Firefighters Grant	-	71,440	71,440	-	-
FEMA Grant - Dec 2008 Ice Storm	-	207,073	207,073	-	-
TOTAL FEDERAL GRANTS	-	278,513	278,513		-
OTHER SPECIAL REVENUE					
Police Dept Donation	77	357	425	-	8

Fire Dept Donations	25	8,100	8,000	-	125
Fire - Donations Electronic Equip	2,000	-	-	-	2,000
Allen Field Donations	585	-	-	-	585
Allen Field Playground Donations	515	100	116	-	499
Dog/Kennel Donations	375	-	-	-	375
Landfill Operations/Monitor	13,806	-	-	-	13,806
Land Acquisition Donations	56	-	-	(56)	-
Town Common Tree Donations	125	-	-	-	125
Garden Club Donations	572	-	-	-	572
Hist Comm - Fire House Donations	6,948	110	3,244	-	3,814
Insurance Receipts Payable	4,384	8,646	8,128	-	4,901
PEG Access Fund - Capital	22,346	-	10,149	-	12,197
PEG Access Fund - Operating	17,514	21,998	218	5,978	45,272
Cemetery Revolving Burial Fund	4,043	7,275	5,002	-	6,317
Library - Book Fine Revolving Fund	-	1,688	1,630	-	58
Library - Donations for Assistant	-	2,631	2,631	-	-
TOTAL OTHER SPECIAL REVENUE	73,370	50,903	39,542	5,922	90,653
TOTAL ALL SPECIAL REVENUE	187,193	475,109	529,860	5,922	138,365
CAPITAL PROJECTS FUNDS					
Library Expansion	18,316	127	10,207	-	8,236
Landfill Closure	30,276	-	-	-	30,276
Public Safety Arch/Engineer	23,097	-	13,269	(9,827)	-
Chapter 90 Highway Project	6,766	92,949	99,715	-	-
TOTAL CAPITAL PROJECTS	78,454	93,076	123,191	(9,827)	38,511

Town of Ashby

Ashby Recycling and Transfer Station Enterprise Fund
 FY2009 Statement of Revenue & Expenses
 July 1, 2008 - June 30, 2009

	ORIGINAL BUDGET	BUDGET REVISIONS	REVISED BUDGET	ACTUAL EXPENDED	BALANCE
Expense Category					
Salary and Wages	3,800	100	3,900	3,807	93 98%
General Operating Exp	1,500	(100)	1,400	714	686 51%
Trash Disposal Exp	6,000	-	6,000	7,162	(1,162) 119%
Trucking Services	3,000	1,162	4,162	2,794	1,368 67%
Recycling Exp	3,200	1,443	4,643	4,643	- 100%
Emergency Reserve Fund	23,845	(2,605)	21,240	-	- 0%
Total Expenses RCTS	41,345	-	41,345	19,120	22,225 54%

	ORIGINAL BUDGET	BUDGET REVISIONS	REVISED BUDGET	ACTUAL RECEIPTS	BALANCE Over/(Under) Budget
Revenue Category					
Recyclable Fees	3,782	-	3,782	5,149	1,367 136%
Hauler Fees	-	-	-	2,000	2,000 0%
Trash Disposal Fees	8,718	-	8,718	12,087	3,369 139%
Recyclable Sales	4,000	-	4,000	2,350	(1,650) 59%
Interest Earned	1,000	-	1,000	444	(556) 44%
Total RCTS Receipts	17,500	-	17,500	22,030	4,530 126%
Other Funding Sources					
Retained Earnings	23,845	-	23,845	-	23,845
Total/All Funding Sources	41,345	-	41,345	22,030	28,375 69%

Town of Ashby

Ashby Free Public Library Trust Funds
July 1, 2008 - June 30, 2009

	7/1/08 BALANCE	RECEIPTS	EXPENDED	INTEREST	TRANSFER	6/30/09 BALANCE
Non - Expendable Library Trust Funds						
Library Group Trust	2,741	-	-	12	-	2,753
Alonzo Carr Trust	5,463	-	-	11	-	5,474
Dr. Haskell Trust Fund	2,747	-	-	6	-	2,753
Freida Lyman Library	5,462	-	-	11	-	5,473
Freida Lyman Scholarship	32,446	-	-	48	-	32,493
Ruth Brooks Trust Fund	188,270	-	-	278	-	188,548
Ashby Alumni Trust	8,462	20	-	15	-	8,497
AAW Locke Trust	5,476	-	-	8	-	5,484
Edward & Barbara Lyman Trust	5,293	200	-	10	-	5,504
Todd Wright Memorial Fund	13,085	1,050	-	20	-	14,155
Total Non Exp. Trust Funds	269,445	1,270	-	419	-	271,134
Library Expendable Trust Funds						
Library Group Trust	5,273	-	-	105	-	5,377
Alonzo Carr Trust	2,317	-	-	101	-	2,418
Dr. Haskell Trust Fund	1,323	-	-	53	-	1,376
Freida Lyman Library	2,155	-	-	99	-	2,254
Freida Lyman School	671	-	700	429	-	400
Ruth Brooks Trust Fund	4,756	-	5,400	2,500	-	1,856
Ashby Alumni Trust	2,031	-	2,000	133	-	165
AAW Locke Trust	249	-	200	74	-	123
Edward & Barbara Lyman Trust	1,643	-	-	90	-	1,733

Ashby Free Public Library Trust Funds
July 1, 2008 - June 30, 2009

	7/1/08 BALANCE	RECEIPTS	EXPENDED	INTEREST	TRANSFER	6/30/09 BALANCE
Todd Wright Memorial Fund	207	-	250	183	-	140
Francis Marston Scholarship	3,231	628	3,400	45	-	504
Francis Marston General	1,964	314	-	30	-	2,308
Total Expendable Trust Funds	25,819	942	11,950	3,843	-	18,654
Expendable Memorial Funds						
Barbara Lyman Memorial	4,087	-	-	61	-	4,149
Edward Connor Memorial	1,639	-	-	24	-	1,663
General Library Memorial	4,702	900	4,359	62	-	1,305
Total Memorial Funds	10,428	900	4,359	148	-	7,116
Total Expendable Trust Funds	36,247	1,842	16,309	3,991	-	25,770
Total Library Trust Funds	305,692	3,112	16,309	4,409	-	296,904
Funds Held in Custody by Banknorth						
Bank North Marston Francis Scholarship	29,766	-	-	(3,224)	-	26,542
Bank North Marston Francis General	14,883	-	-	(1,612)	-	13,271
Total Funds Held Banknorth	44,649	-	-	(4,836)	-	39,813

Town of Ashby
Trust Funds - Statement of Activity
July 1, 2008 - June 30, 2009

Account	7/1/08 BALANCE	RECEIPTS	EXPENDED	INTEREST	TRANSFER	6/30/09 BALANCE
Expendable Trust Funds in Custody of Treasurer						
Summer Taylor School Fund	37	-	-	39	-	76
Jesse Foster School Fund	13	-	-	15	-	27
Samuel P. Gates School Fund	215	-	-	292	-	507
Roxanna Robbins Chapel Fund	86,927	-	-	1,255	-	88,182
Stabilization Fund	283,445	20,746	-	7,177	-	311,368
Stabilization - FB Reserve for Exp STRAP	142,025	-	-	-	-	142,025
Cemetery Perpetual Care Interest	7,267	-	2,340	1,261	-	6,188
Cemetery Sale of Lots Fund	16,354	1,200	-	253	-	17,807
Open Space Land Aquis Trust Fund	18,056	-	-	262	56	18,374
John Forbes Memorial Clock Fund	219	-	-	18	-	236
Law Enforcement Trust Fund	356	962	852	5	-	471
Total Expendable Trust Funds	554,914	22,908	3,192	10,576	56	585,261

Non-Expendable Trust funds in Custody of Treasurer

Summer Taylor School Fund	2,636	-	-	-	-	2,636
Jesse Foster School Fund	1,000	-	-	-	-	1,000
Samuel P. Gates School Fund	20,000	-	-	-	-	20,000
Cemetery Perpetual Care	81,555	800	-	-	-	82,355
John Forbes Memorial Clock Fund	1,000	-	-	-	-	1,000
Total Non-Expendable Trust Funds	106,191	800	-	-	-	106,991

**Town of Ashby
Agency Funds
July 1, 2008 - June 30, 2009**

	7/1/07 BALANCE	RECEIPTS	INTEREST	EXPENDED TRANSFERRED	6/30/08 BALANCE
BID DEPOSIT					
ZBA Escrow SBA II	4,077.85	-	-	-	4,077.85
ZBA Tower Ventures II	4.94	-	-	4.94	-
PLANNING BRD - Bayberry II	310.43	-	0.84	-	311.27
	\$ 4,393.22	\$ -	\$ 0.84	\$ 4.94	\$ 4,389.12
OTHER AGENCY					
Due to Commonwealth - Firearms	312.50	1,950.00	-	2,050.00	212.50
Due to Commonwealth - Fish & Game	-	1,737.75	-	1,737.75	-
Due to Commonwealth - Sales Tax	9.52	15.47	-	13.09	11.90
Due to Assist Town Clerk	-	331.25	-	229.95	101.30
Due to Town Clerk	-	331.15	-	331.15	-
Due to Tax Collector	5,555.00	11,395.00	-	11,780.00	5,170.00
Due to Deputy Collector	(486.00)	8,539.00	-	8,358.00	(305.00)
Police Special Detail	(2,824.68)	13,330.00	-	13,520.00	(3,014.68)
Fire/EMS Special Detail	-	550.00	-	550.00	-
Due to Vendor	-	30.00	-	-	30.00
Due to NMRSD - Yellow Bus Grant	-	200.00	-	200.00	0.00
Abandoned Property (tailings)	2,855.28	222.67	-	121.92	2,956.03
	\$ 5,421.62	\$ 38,632.29	\$ -	\$ 38,891.86	\$ 5,162.05
TOTAL	\$ 9,814.84	\$ 38,632.29	\$ 0.84	\$ 38,896.80	\$ 9,551.17

Town of Ashby
 Combined Balance Sheet All fund Types & Groups June 30, 2009

Assets	General Fund	Special Revenue	Capital		Capital Project (Library)	Enterprise Fund Recycle/Transfer	Trust/Agency Funds	Group Total
			Projects (Landfill Closure)	Projects				
Cash & Investments	349,966	140,070	30,276	8,236	29,347	1,042,217	1,600,110	
Cash Variance	454	-	-	-	-	-	454	
Petty Cash	49	-	-	-	-	-	49	
Receivables:								
Personal Property Prior	640	-	-	-	-	-	640	
Personal Property Current	1,179	-	-	-	-	-	1,179	
Real Estate Prior	757	-	-	-	-	-	757	
Real Estate Current	103,364	-	-	-	-	-	103,364	
Provisions for Abatements	(140,512)	-	-	-	-	-	(140,512)	
Tax Liens Receivable	1,753	-	-	-	-	-	1,753	
Tax Foreclosures	181,330	-	-	-	-	-	181,330	
Motor Vehicle Excise Prior	16,620	-	-	-	-	-	16,620	
Motor Vehicle Excise Current	18,660	-	-	-	-	-	18,660	
Dept Receivable Ambulance	26,491	-	-	-	-	-	26,491	
Betterments Receivable Title V	-	77,829	-	-	-	-	77,829	
Def Revenue Property Tax	34,572	-	-	-	-	-	34,572	
Def Revenue Tax Foreclosure	(181,330)	-	-	-	-	-	(181,330)	
Def Rev. Ambulance	(26,491)	-	-	-	-	-	(26,491)	
Def Rev Motor Vehicle Excise	(35,280)	-	-	-	-	-	(35,280)	
Def Revenue Tax Liens	(1,753)	-	-	-	-	-	(1,753)	
Def Revenue Special Assmnt	(77,829)	-	-	-	-	-	(77,829)	
Total Assets	350,469	140,070	30,276	8,236	29,347	1,042,217	1,600,613	
Liabilities								
Warrants & Payroll Payable	57,339	1,705	-	-	371	3,697	63,112	
Withholdings	933	-	-	-	-	-	933	
Agency Due to	-	-	-	-	-	9,551	-	
Total Liabilities	58,271	1,705	-	-	371	13,248	64,044	

Town of Ashby
Combined Balance Sheet All fund Types & Groups June 30, 2009

Assets	General Fund	Special Revenue	Capital Projects (Landfill Closure)	Capital Project (Library)	Enterprise Fund Recycle/Transfer	Trust/Agency Funds	Group Total
Fund Equity							
Reserve for Encumbrances	78,097	-	-	-	-	-	78,097
Reserve for Expenditures	31,807	-	-	-	2,319	142,025	176,152
Reserve for Special Purposes	-	138,365	30,276	8,236	-	886,943	1,063,819
Reserve for Appropriation Deficit	(106,146)	-	-	-	-	-	(106,146)
Reserve for Dec08 Ice Storm	(54,341)	-	-	-	-	-	(54,341)
Res for Unprovided Abatements	(1,230)	-	-	-	-	-	(1,230)
Unreserved Fund Balance	344,011	-	-	-	26,657	-	370,667
Total Fund Equity	292,197	138,365	30,276	8,236	28,976	1,028,969	1,527,018
Total Liab. & Fund Equity	350,469	140,070	30,276	8,236	29,347	1,042,217	1,600,613