



Town of Foxborough

**Town Manager's Proposed Budget
FY 2025**

**For the Fiscal Year
July 1, 2024 - June 30, 2025**



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TOWN OF FOXBOROUGH
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FOXBOROUGH, MASSACHUSETTS 02035
Telephone - 508-543-1200 FAX - 508-543-6278

Paige E. Duncan, AICP
Town Manager

February 1, 2024

Honorable Members of the Select Board:

I am pleased to present the proposed Operating Budget for Fiscal Year 2025. The Town's dedicated Finance Team worked diligently to develop a budget aligned with the directives set forth by the Board at this year's Financial Summit. My appreciation goes out to everyone for their collaborative efforts throughout the process undertaken to accomplish our goals this year.

Similar to last year's approach, the team aimed to incorporate extensive input from all three major policy boards (Select Board, Advisory Committee, and School Committee), and the public, to establish benchmarks guiding the formulation of our spending plans for the upcoming fiscal year. This collaborative effort proved successful, and our goal was to restrict spending for Fiscal Year 2025 to an overall 3.5% increase from the expenditures of Fiscal Year 2024. This directive was communicated to all departments at the Financial Summit on December 5, 2023.

In early January of 2024, we began our detailed budget review, and the results are presented below. You will note some challenges that we will need to discuss as part of the budget review process.

Review Approach

We have categorized the spending plan into four distinct segments. The first segment, **Town Operations**, encompasses the budgets of all operating departments within the Town, ranging from Administration to Human Services. These departments cover the functions of the municipal government on the Town side. While the majority of their financing comes from the tax levy, some contributions come from grants, State Aid, and revolving funds.

The second segment is **School Operations**, which includes all departments under the Foxborough School Department's purview. Excluded from this category are costs associated with the Foxborough Charter School or the Sage School, as they are separately funded entities relying on funding from both the State and private sources. The segment does include the annual assessments for the Southeastern Regional School District as well as the Norfolk County Agricultural High School. Funding for School Operations primarily comes from the tax levy, supplemented by State Aid, grants, and revolving funds.

The third element, **Fixed Costs and Other**, consists mainly of mandatory expenses that the Town must cover, such as Health Insurance, Collective Bargaining Costs, Pensions, General Insurance, Unemployment, Borrowing Costs, and Unforeseen Expenses (Reserve Fund). This portion is funded primarily through the tax levy, available funds, and Available Unreserved Fund Balance, commonly known as "Free Cash."

The fourth and final element of the budget are the **Water and Sewer Enterprise Funds**, encompassing the costs associated with operating the Town's Water and Sewer Departments. This includes employee-related costs, construction expenses, operational costs, and borrowing related to providing clean drinking water and sewage disposal in Foxborough. Funding for this function is derived from the collection of water and sewer fees. The separate billing is due to the fact that these services are not universally provided to all residents within the community but are specifically charged to those directly connected to the Town's water and sewer systems.

Overview

As presented in aggregate, the Town and School Operating Departments have met the 3.5% budget guideline. However, significant cuts and no new General Fund funded positions are included in this proposed budget. Of note, the two new firefighters and one new police officer discussed during the last budget review period are not funded (one officer is currently funded by the Foxborough Public Schools and the Charter School at 50/50 ratio). A new position requested this year by DPW, and an increase of one staff from part-time to full-time at the Library, are also not included in my recommended General Fund budget.

We are currently awaiting confirmation on operational expenses such as Health Insurance and Property/Liability Insurance. Once these estimates are finalized, we suggest that any potential savings be managed cautiously with the goal of minimizing reliance on available Free Cash. The current budget proposal allocates \$800,000 of Free Cash, aligning with the Free Cash Financial Policy, which allows for the utilization of up to \$1,000,000 in the Operating Budget. However, it does not incorporate a recent goal of reducing application of Free Cash to the Operating Budget by \$100,000 annually. It's important to highlight that the debt service associated with the Burrell School and Town Hall projects makes up \$1,383,000 of the Operating Budget for the upcoming year. Achieving the goal of continual reduction in Free Cash presents a significant challenge and may not be realistic in the long-term until Debt Service falls off.

Below is a summarized breakdown detailing the increases/decreases by function, contributing to the overall \$3,269,411 (3.50%) increase in the Operating Budget.

General Government	\$ 44,927	0.95%
Public Safety	\$ 583,542	5.09%
Education	\$ 1,448,201	3.49%
Public Works	\$ 59,646	2.21%
Human Services	\$ (5,336)	-0.40%
Library	\$ 32,003	2.58%
Debt Service	\$ (156,308)	-4.58%
Insurance & Other	\$ 1,124,550	6.24%
Enterprise Funds	\$ 138,186	1.54%
Total	\$ 3,269,411	3.50%

The Town-side budget has experienced a slight increase, primarily driven by rises in operating and fixed costs. These include expenses for gasoline/fuel, utilities, building maintenance, annual software/hardware renewals, meeting minimum library spending requirements, and overall inflation-related increases in supplies and other operating costs.

The GIS/IT budget includes procurement and licensing expenses for Office 365 and other software programs. Similar to several fixed expenses, we are noticing significant rises in software costs this year.

The FY25 budget request also accounts for changes in collective bargaining agreements for all unions. Public Safety exhibits a larger-than-usual increase due to elevated SEMRECC Assessment (\$600K in FY25 compared to \$450K in FY24), higher collective bargaining agreement costs, expenses for police cruisers, and increased funds for ambulance/engine equipment repair/maintenance, along with additional funds required for capital outlay.

Education is showing an increase of 3.49%. The Foxborough School Department budget came in at 3.25% (excluding the Southeastern Regional Vocational Technical High School "SERSD") assessment, which is currently estimated to increase by 11.02% per the School Finance Manager). The Norfolk Aggie assessment was shifted from State & County Assessments to the Southeastern/Norfolk Aggie budget as a separate line item at a 5% increase.

Debt Service is decreasing for FY24, while Insurance & Other costs exhibit a larger increase than the guideline, reflecting their nature as fixed costs. The Pension Assessment for FY24 shows a higher percentage increase (5.4%) compared to the previous year's 4.1%. Group Insurance and Property/Liability are anticipated to increase by 10%, though these figures are provisional and subject to change. We are hoping the final numbers might be lower than estimated, potentially reducing the overall budget. The intention is to decrease reliance on Free Cash if the current estimates prove to be lower.

Looking at the Enterprise Funds, there is an overall increase of 1.54%. Water Enterprise shows a 0.99% increase, and Sewer Enterprise indicates a 3.76% rise, primarily attributed to the elevated MFN Regional Sewer assessment and the inclusion of a DPW Staff Engineer, whose funding is now shared between the Enterprise Funds (60% Sewer and 40% Water). Note: The Staff Engineer position being proposed by DPW is subject to approval by the Board of Water and Sewer.

Conclusion

Based on the analysis conducted, the overall budget achieves the goal set by the Board with the caveat that we are awaiting certain fixed cost elements, which are always finalized late in this process. The Town has implemented prudent financial planning measures over the years to address these anticipated costs as part of our overall financing strategy.

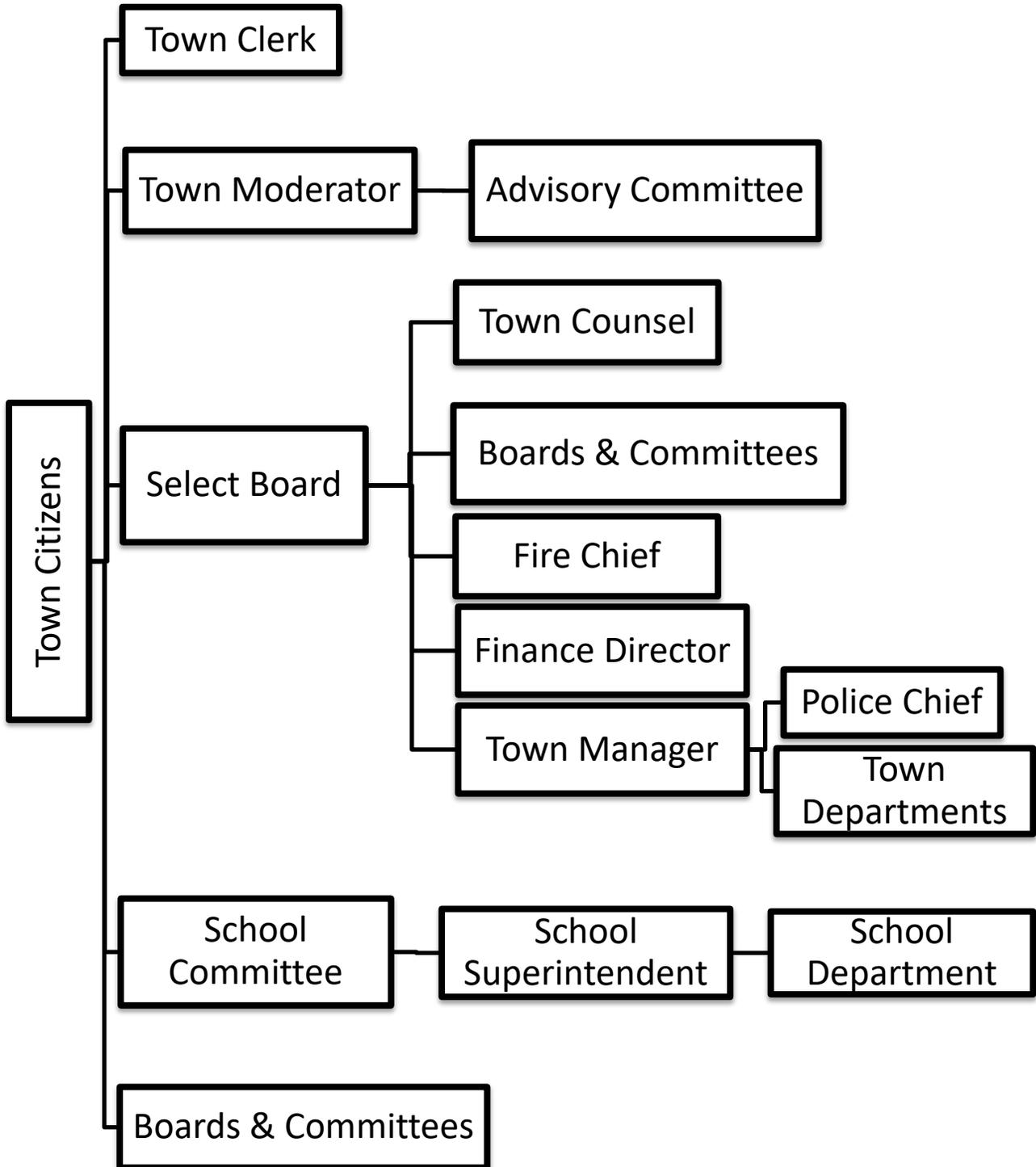
While the recommended budget in this document shows an increase of 3.50%, there are needs in several departments that require future consideration. Police, Fire, and DPW have all expressed the need for new positions for FY25, and the Library has expressed the need for additional staff hours. Specifically, the Police have requested an additional officer, the Fire department has requested two firefighter/paramedics, DPW has requested a DPW Engineer to be split between the General Fund and Enterprise Funds, and the Library has requested additional funds to transition their Teen Librarian to full-time status. While we acknowledge the need for these positions, our revenues are not sufficient to support the addition of these requests. The Town is committed to reducing its reliance on Free Cash and Overlay Surplus and will continue to take steps to achieve this goal.

Finally, it is important to note that this is an early and preliminary view of the budget, with certain revenue and expenditure details still unknown. In the upcoming months, as this information becomes more available, we will keep all boards and committees informed.

Respectfully,

A handwritten signature in blue ink, appearing to read "Paige E. Duncan", with a long horizontal flourish extending to the right.

Paige E. Duncan
Town Manager





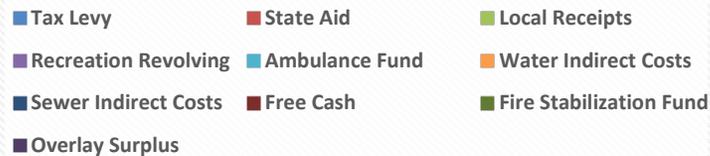
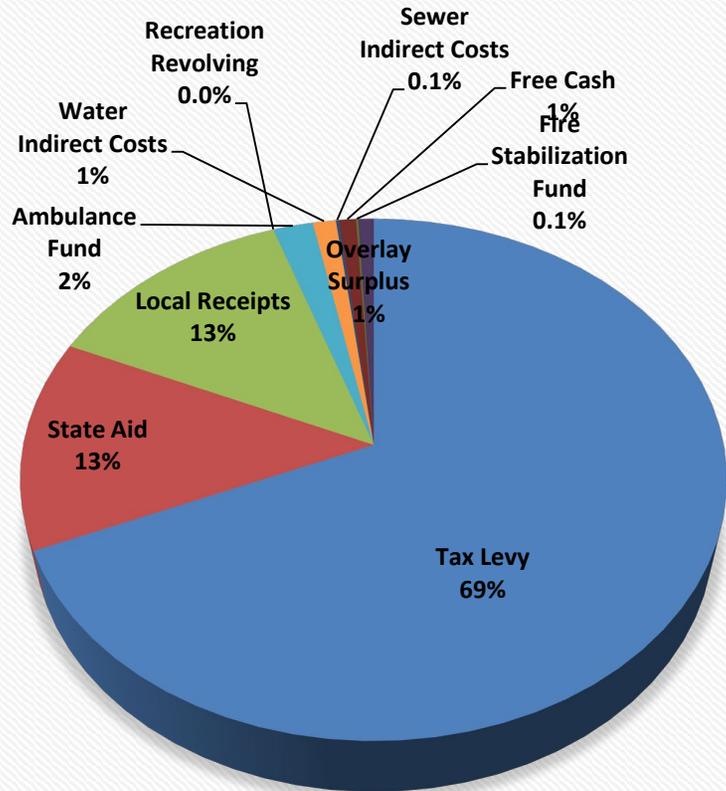
Financial Summary

General Fund Budget Overview

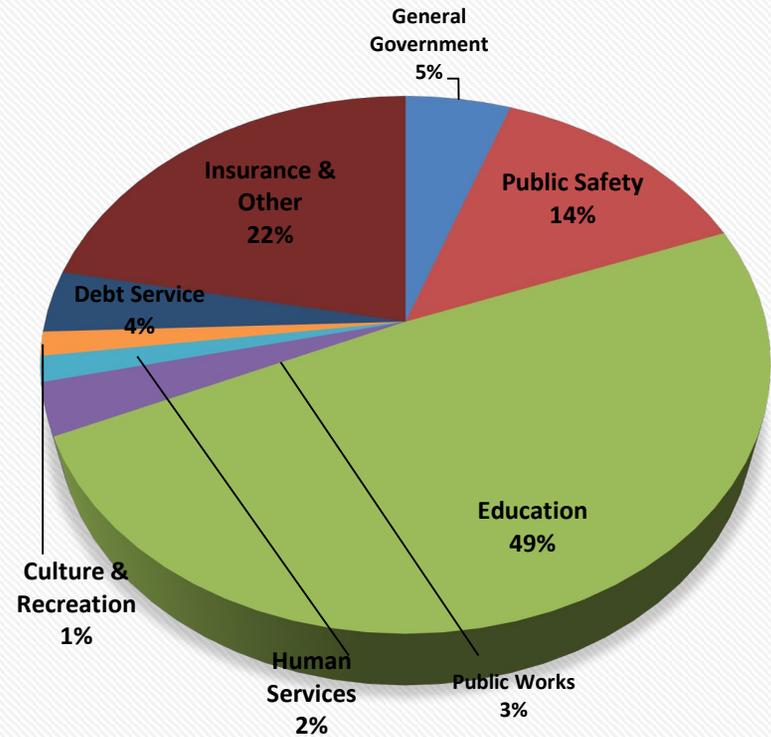
The following charts detail the overall revenues and expenditures for the General Fund.

The Town Manager's Proposed FY2025 General Fund Budget totals:
\$87,566,646

REVENUES



EXPENSES

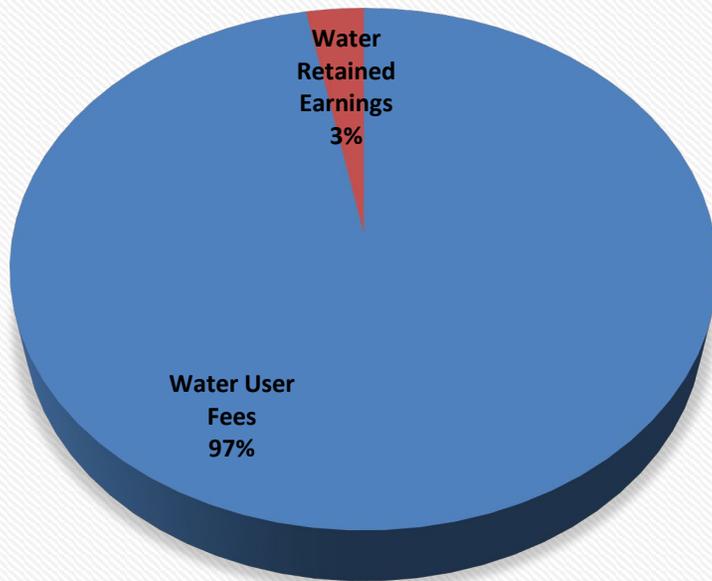


Water Enterprise Budget Overview

The following charts detail the overall revenues and expenditures for the Water Enterprise Fund.

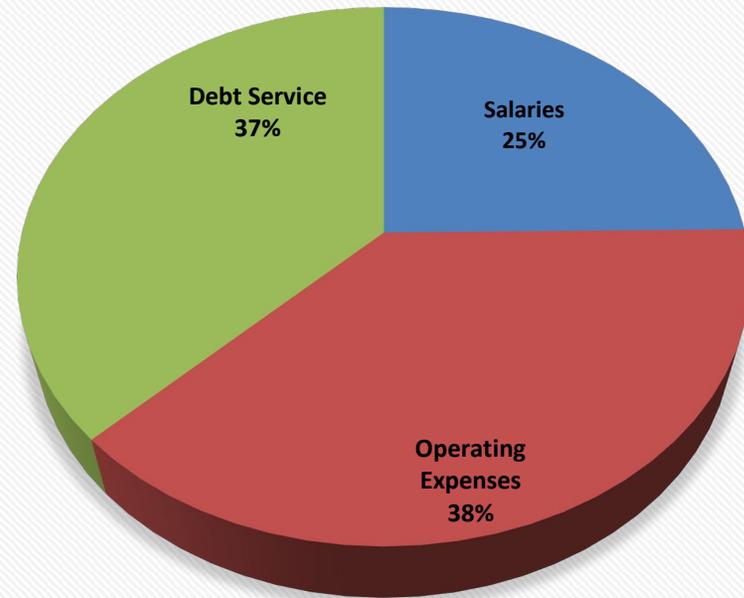
The Town Manager's Proposed FY2025 Water Fund Budget totals:
\$7,280,213

REVENUES



■ Water User Fees ■ Water Retained Earnings

EXPENSES



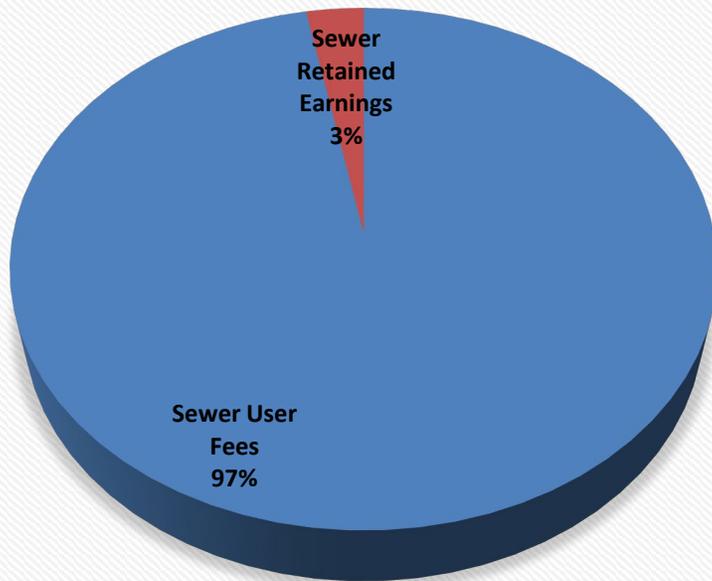
■ Salaries ■ Operating Expenses ■ Debt Service

Sewer Enterprise Budget Overview

The following charts detail the overall revenues and expenditures for the Sewer Enterprise Fund.

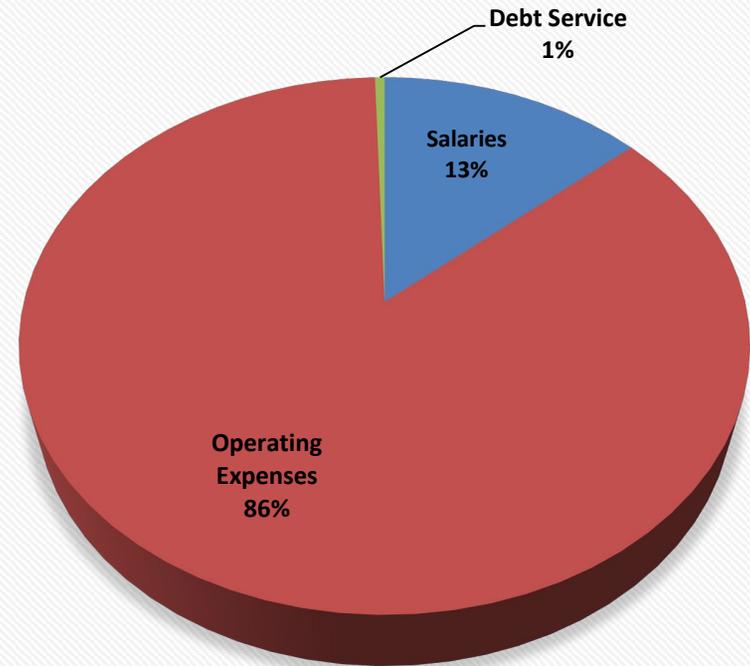
The Town Manager's Proposed FY2025 Sewer Fund Budget totals:
\$1,835,641

REVENUES



■ Sewer User Fees ■ Sewer Retained Earnings

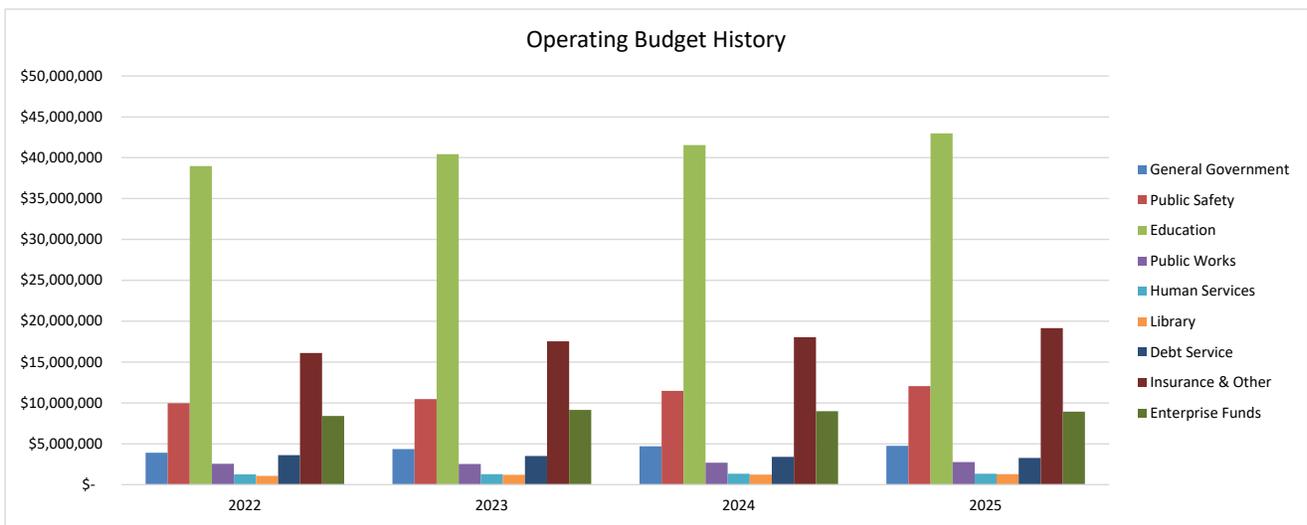
EXPENSES



■ Salaries ■ Operating Expenses ■ Debt Service

Revenue/Expenditure Summary FY22-FY25

	2022 Actual	2023 Actual	2024 Budget	2025 Preliminary	2025 vs. 2024 \$ (+/-) % (+/-)	
Revenues						
Tax Levy	\$ 55,962,449	\$ 58,088,616	\$ 60,579,276	\$ 62,778,315	\$ 2,199,039	3.63%
State Aid	\$ 11,116,219	\$ 11,887,321	\$ 12,067,484	\$ 11,954,464	\$ (113,020)	-0.94%
Local Receipts	\$ 11,846,247	\$ 10,900,000	\$ 11,300,000	\$ 12,000,000	\$ 700,000	6.19%
Indirect Costs	\$ 1,241,768	\$ 1,213,010	\$ 1,236,271	\$ 1,255,813	\$ 19,542	1.58%
Free Cash	\$ 900,000	\$ 1,000,000	\$ 800,000	\$ 800,000	\$ -	0.00%
Overlay Surplus	\$ 792,749	\$ 800,000	\$ 740,000	\$ 740,000	\$ -	0.00%
Ambulance Fund	\$ 1,600,000	\$ 1,600,000	\$ 1,800,000	\$ 1,900,000	\$ 100,000	5.56%
Recreation Fund	\$ 59,118	\$ 11,700	\$ 2,611	\$ 2,611	\$ -	0.00%
Other Available Funds	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ 100,000	0.00%
Enterprise Funds	\$ 8,390,271	\$ 9,046,113	\$ 8,977,668	\$ 9,115,854	\$ 138,186	1.54%
Total Operating Revenues	\$ 91,908,822	\$ 94,596,760	\$ 97,503,310	\$ 100,647,057	\$ 3,143,747	3.22%
Expenses						
General Government	\$ 3,899,008	\$ 4,405,458	\$ 4,705,902	\$ 4,750,829	\$ 44,927	0.95%
Public Safety	\$ 9,964,320	\$ 10,334,119	\$ 11,461,732	\$ 12,045,274	\$ 583,542	5.09%
Education	\$ 38,990,525	\$ 38,673,204	\$ 41,539,541	\$ 42,987,742	\$ 1,448,201	3.49%
Public Works	\$ 2,541,032	\$ 2,591,595	\$ 2,695,991	\$ 2,755,637	\$ 59,646	2.21%
Human Services	\$ 1,247,024	\$ 1,219,629	\$ 1,344,544	\$ 1,339,208	\$ (5,336)	-0.40%
Culture & Recreation	\$ 1,082,012	\$ 1,172,957	\$ 1,240,711	\$ 1,272,714	\$ 32,003	2.58%
Debt Service	\$ 3,611,325	\$ 3,466,930	\$ 3,411,069	\$ 3,254,761	\$ (156,308)	-4.58%
Insurance & Other	\$ 16,104,565	\$ 16,580,636	\$ 18,035,931	\$ 19,160,481	\$ 1,124,550	6.24%
Enterprise Funds	\$ 8,390,271	\$ 8,246,150	\$ 8,977,668	\$ 9,115,854	\$ 138,186	1.54%
Total Operating Budgets	\$ 85,830,081	\$ 86,690,678	\$ 93,413,089	\$ 96,682,500	\$ 3,269,411	3.50%
Other Expenses						
State & County Assessments	\$ 2,815,763	\$ 2,915,727	\$ 2,917,353	\$ 2,696,042	\$ (221,311)	-7.59%
Overlay	\$ 1,093,257	\$ 1,086,142	\$ 1,034,649	\$ 1,100,000	\$ 65,351	6.32%
Snow Removal Supplement	\$ 295,476	\$ 154,304	\$ 124,617	\$ 168,515	\$ 43,899	35.23%
Subtotal Other Expenses	\$ 4,204,496	\$ 4,156,173	\$ 4,076,619	\$ 3,964,557	\$ (112,061)	-2.75%
Total Operating Expenses	\$ 90,034,578	\$ 90,846,851	\$ 97,489,708	\$ 100,647,057	\$ 3,157,350	3.24%
Net Excess / (Deficit)	\$ 1,874,244	\$ 3,749,909	\$ 13,602	\$ (0)		



Free Cash

Free Cash:

The narratives and charts in this section present information about Free Cash, the Undesignated Fund Balance available to be appropriated by Town Meeting.

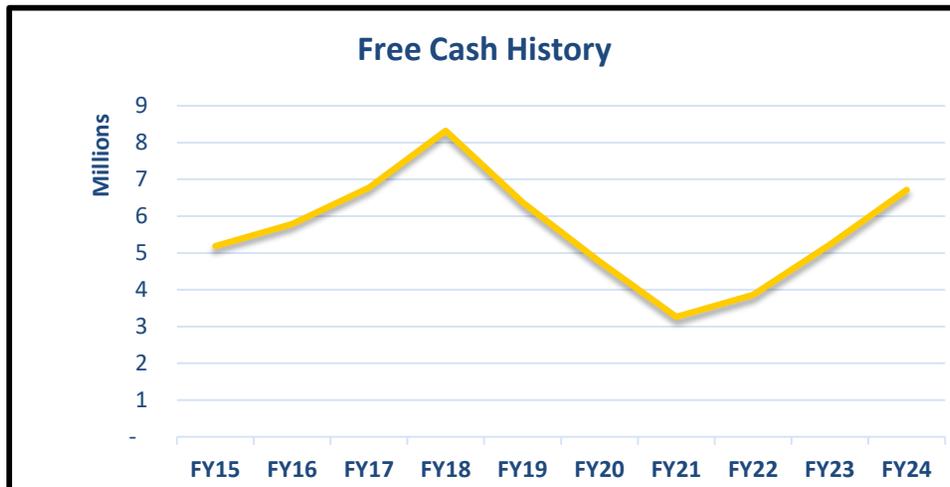
Note: Free Cash is certified by the Commonwealth as of each June 30th. Once this is done, certified free cash becomes available for Town Meeting appropriation.

Additional Note: Sharon & Stoughton's numbers are from 6/30/22.

Uses of Free Cash:

All municipal governments should maintain reserves which can be used for special purposes or in case of emergencies. Credit rating agencies look at the reserves as a measure to determine whether a city or town is being managed well. Foxborough targets a minimum of \$2 million annual "recharge." As appropriated by Town Meeting, the Town's Free Cash has been used for various purposes including operating & capital budgets, stabilization funds, and extraordinary expenses.

Fiscal Year	Free Cash Available for Appropriation	Appropriated for Operating Budget	Appropriated for Capital Budget	Extraordinary Expenses	Total Free Cash Use
FY15	5,188,342	1,043,242	1,030,515	193,871	2,267,628
FY16	5,786,582	1,339,938	2,017,305	268,292	3,625,535
FY17	6,773,910	748,922	1,726,302	812,000	3,287,224
FY18	8,321,006	-	2,360,388	2,069,718	4,430,106
FY19	6,365,604	-	1,184,213	470,237	1,654,450
FY20	4,762,588	900,000	484,220	685,708	2,069,928
FY21	3,260,907	900,000	652,230	145,134	1,697,364
FY22	3,859,373	1,000,000	160,000	1,127,089	2,287,089
FY23	5,223,577	800,000	2,081,688	1,185,135	4,066,823
FY24	6,714,841	TBD	TBD	TBD	-



Community	Free Cash 6/30/2023	Operating Budget	As % of Operating
Walpole	13,069,466	119,890,965	10.9%
Sharon	9,157,580	95,457,654	9.6%
Wrentham	7,390,034	52,638,202	14.0%
Foxborough	6,714,841	85,594,113	7.8%
North Attleborough	5,553,912	110,766,117	5.0%
Mansfield	5,467,726	108,040,121	5.1%
Stoughton	5,166,849	114,292,655	4.5%
Norton	4,928,970	72,557,322	6.8%
Franklin	4,524,625	140,188,465	3.2%
Easton	3,323,259	94,240,784	3.5%
Norfolk	2,908,256	50,319,599	5.8%
Plainville	1,877,945	40,944,768	4.6%

General Fund Expenditure Summary

Appropriations

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 vs. 2024 \$ (+/-) % (+/-)		
General Government							
Select Board							
Operating Expenses	\$ 22,540	\$ 36,296	\$ 23,700	\$ 23,300	\$ (400)	-1.69%	
Total Select Board	\$ 22,540	\$ 36,296	\$ 23,700	\$ 23,300	\$ (400)	-1.69%	
Town Manager							
Salaries and Wages	\$ 539,857	\$ 582,911	\$ 602,849	\$ 528,507	\$ (74,342)	-12.33%	
Operating Expenses	\$ 71,321	\$ 77,035	\$ 85,209	\$ 71,398	\$ (13,811)	-16.21%	
Total Town Manager	\$ 611,177	\$ 659,945	\$ 688,058	\$ 599,905	\$ (88,153)	-12.81%	
Finance							
Salaries and Wages	\$ 1,102,746	\$ 1,065,422	\$ 1,195,800	\$ 1,231,733	\$ 35,933	3.00%	
Operating Expenses	\$ 387,985	\$ 418,926	\$ 334,171	\$ 343,226	\$ 9,055	2.71%	
Total Finance	\$ 1,490,730	\$ 1,484,348	\$ 1,529,971	\$ 1,574,959	\$ 44,988	2.94%	
Advisory Committee							
Salaries and Wages	\$ 691	\$ 741	\$ 2,150	\$ 2,150	\$ -	0.00%	
Operating Expenses	\$ 635	\$ 250	\$ 350	\$ 350	\$ -	0.00%	
Total Advisory Committee	\$ 1,326	\$ 991	\$ 2,500	\$ 2,500	\$ -	0.00%	
Legal Services							
Operating Expenses	\$ 110,707	\$ 174,658	\$ 180,090	\$ 180,090	\$ -	0.00%	
Total Legal Services	\$ 110,707	\$ 174,658	\$ 180,090	\$ 180,090	\$ -	0.00%	
Geographic Information Systems/IT							
Operating Expenses	\$ 56,873	\$ 52,155	\$ 297,817	\$ 313,413	\$ 15,596	5.24%	
Total Geographic Information Systems/IT	\$ 56,873	\$ 52,155	\$ 297,817	\$ 313,413	\$ 15,596	5.24%	

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 vs. 2024 \$ (+/-) % (+/-)	
Town Clerk & Elections/Registration						
Salaries and Wages	\$ 217,750	\$ 243,338	\$ 258,154	\$ 267,799	\$ 9,645	3.74%
Operating Expenses	\$ 28,098	\$ 34,020	\$ 38,300	\$ 42,300	\$ 4,000	10.44%
Total Town Clerk	\$ 245,849	\$ 277,358	\$ 296,454	\$ 310,099	\$ 13,645	4.60%
Land Use & Economic Development						
Salaries and Wages	\$ 699,656	\$ 817,661	\$ 751,344	\$ 773,198	\$ 21,854	2.91%
Operating Expenses	\$ 31,328	\$ 46,921	\$ 79,104	\$ 79,104	\$ -	0.00%
Total Land Use & Economic Development	\$ 730,984	\$ 864,582	\$ 830,448	\$ 852,302	\$ 21,854	2.63%
Municipal Buildings						
Salaries and Wages	\$ 99,409	\$ 105,410	\$ 109,764	\$ 112,878	\$ 3,114	2.84%
Operating Expenses	\$ 529,412	\$ 749,715	\$ 747,100	\$ 781,383	\$ 34,283	4.59%
Total Municipal Buildings	\$ 628,821	\$ 855,126	\$ 856,864	\$ 894,261	\$ 37,397	4.36%
Total General Government	\$ 3,899,008	\$ 4,405,458	\$ 4,705,902	\$ 4,750,829	\$ 44,927	0.95%
Public Safety						
SEMRECC						
Operating Expenses	\$ 300,000	\$ 300,000	\$ 450,000	\$ 600,000	\$ 150,000	33.33%
Total SEMRECC	\$ 300,000	\$ 300,000	\$ 450,000	\$ 600,000	\$ 150,000	33.33%
Police						
Salaries and Wages	\$ 4,443,663	\$ 4,586,915	\$ 5,224,013	\$ 5,506,524	\$ 282,511	5.41%
Operating Expenses	\$ 442,582	\$ 415,474	\$ 432,898	\$ 442,723	\$ 9,825	2.27%
Capital Outlay	\$ 149,632	\$ 166,128	\$ 209,676	\$ 210,572	\$ 896	0.43%
Total Police	\$ 5,035,878	\$ 5,168,517	\$ 5,866,587	\$ 6,159,819	\$ 293,232	5.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 vs. 2024 \$ (+/-) % (+/-)	
Fire						
Salaries and Wages	\$ 4,160,828	\$ 4,417,996	\$ 4,630,543	\$ 4,641,482	\$ 10,939	0.24%
Operating Expenses	\$ 363,884	\$ 324,191	\$ 334,091	\$ 353,690	\$ 19,599	5.87%
Capital Outlay	\$ 22,000	\$ 28,000	\$ 18,000	\$ 34,500	\$ 16,500	91.67%
Total Fire	\$ 4,546,712	\$ 4,770,187	\$ 4,982,634	\$ 5,029,672	\$ 47,038	0.94%
Joint Public Safety Building						
Salaries and Wages	\$ 71,789	\$ 85,849	\$ 151,912	\$ 244,848	\$ 92,936	61.18%
Operating Expenses	\$ 9,942	\$ 9,566	\$ 10,599	\$ 10,935	\$ 336	3.17%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Joint Public Safety Building	\$ 81,731	\$ 95,414	\$ 162,511	\$ 255,783	\$ 93,272	57.39%
Total Public Safety	\$ 9,964,320	\$ 10,334,119	\$ 11,461,732	\$ 12,045,274	\$ 583,542	5.09%
Education						
Foxborough Public Schools						
Salaries and Operating Expenses	\$ 38,217,756	\$ 37,807,857	\$ 40,765,995	\$ 42,092,742	\$ 1,326,747	3.25%
Total Foxborough Public Schools	\$ 38,217,756	\$ 37,807,857	\$ 40,765,995	\$ 42,092,742	\$ 1,326,747	3.25%
Southeastern Regional & Norfolk Aggie						
Operating Expenses	\$ 772,769	\$ 865,347	\$ 773,546	\$ 895,000	\$ 121,454	15.70%
Total Southeastern Regional & Norfolk Aggie	\$ 772,769	\$ 865,347	\$ 773,546	\$ 895,000	\$ 121,454	15.70%
Total Education	\$ 38,990,525	\$ 38,673,204	\$ 41,539,541	\$ 42,987,742	\$ 1,448,201	3.49%
Public Works						
Public Works						
Salaries and Wages	\$ 1,527,968	\$ 1,563,489	\$ 1,718,891	\$ 1,725,037	\$ 6,146	0.36%
Operating Expenses	\$ 512,074	\$ 534,846	\$ 630,250	\$ 668,750	\$ 38,500	6.11%
Capital Outlay	\$ -	\$ 30,000	\$ -	\$ -	\$ -	0.00%
Total Public Works	\$ 2,040,042	\$ 2,128,335	\$ 2,349,141	\$ 2,393,787	\$ 44,646	1.90%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 vs. 2024 \$ (+/-) % (+/-)	
Snow and Ice						
Salaries and Wages	\$ 107,161	\$ 102,489	\$ 33,500	\$ 33,500	\$ -	0.00%
Operating Expenses	\$ 263,443	\$ 223,428	\$ 170,800	\$ 170,800	\$ -	0.00%
Capital Outlay	\$ -	\$ 16,000	\$ 17,500	\$ 17,500	\$ -	0.00%
Total Snow and Ice	\$ 370,604	\$ 341,917	\$ 221,800	\$ 221,800	\$ -	0.00%
Street Lighting						
Operating Expenses	\$ 107,187	\$ 84,426	\$ 85,000	\$ 100,000	\$ 15,000	17.65%
Total Street Lighting	\$ 107,187	\$ 84,426	\$ 85,000	\$ 100,000	\$ 15,000	17.65%
Solid Waste Disposal and Collection						
Operating Expenses	\$ 23,198	\$ 36,918	\$ 40,050	\$ 40,050	\$ -	0.00%
Total Solid Waste Disposal and Collection	\$ 23,198	\$ 36,918	\$ 40,050	\$ 40,050	\$ -	0.00%
Total Public Works	\$ 2,541,032	\$ 2,591,595	\$ 2,695,991	\$ 2,755,637	\$ 59,646	2.21%
Human Services						
Health Department						
Salaries and Wages	\$ 243,798	\$ 255,703	\$ 278,536	\$ 286,991	\$ 8,455	3.04%
Operating Expenses	\$ 17,157	\$ 22,547	\$ 29,990	\$ 27,368	\$ (2,622)	-8.74%
Total Health Department	\$ 260,955	\$ 278,250	\$ 308,526	\$ 314,359	\$ 5,833	1.89%
COA/Human Services						
Salaries and Wages	\$ 737,617	\$ 693,720	\$ 729,068	\$ 755,849	\$ 26,781	3.67%
Operating Expenses	\$ 248,452	\$ 247,659	\$ 306,950	\$ 269,000	\$ (37,950)	-12.36%
Total COA/Human Services	\$ 986,069	\$ 941,379	\$ 1,036,018	\$ 1,024,849	\$ (11,169)	-1.08%
Total Human Services	\$ 1,247,024	\$ 1,219,629	\$ 1,344,544	\$ 1,339,208	\$ (5,336)	-0.40%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 vs. 2024 \$ (+/-) % (+/-)	
Culture and Recreation						
Library						
Salaries and Wages	\$ 809,614	\$ 877,657	\$ 959,111	\$ 966,914	\$ 7,803	0.81%
Operating Expenses	\$ 269,397	\$ 292,300	\$ 278,600	\$ 300,800	\$ 22,200	7.97%
Capital Outlay	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000	66.67%
Total Library	\$ 1,082,012	\$ 1,172,957	\$ 1,240,711	\$ 1,272,714	\$ 32,003	2.58%
Total Culture and Recreation	\$ 1,082,012	\$ 1,172,957	\$ 1,240,711	\$ 1,272,714	\$ 32,003	2.58%
Debt Service						
Debt Service						
Principal	\$ 2,611,000	\$ 2,556,000	\$ 2,566,000	\$ 2,501,000	\$ (65,000)	-2.53%
Interest	\$ 1,000,230	\$ 910,895	\$ 820,069	\$ 728,761	\$ (91,308)	-11.13%
Operating Expenses	\$ 95	\$ 35	\$ 25,000	\$ 25,000	\$ -	0.00%
Total Debt Service	\$ 3,611,325	\$ 3,466,930	\$ 3,411,069	\$ 3,254,761	\$ (156,308)	-4.58%
Insurance and Other						
Pensions						
Operating Expenses	\$ 5,473,537	\$ 5,871,763	\$ 6,112,566	\$ 6,445,061	\$ 332,495	5.44%
Total Pensions	\$ 5,473,537	\$ 5,871,763	\$ 6,112,566	\$ 6,445,061	\$ 332,495	5.44%
Other Post Employment Benefits (OPEB)						
Operating Expenses	\$ 985,135	\$ 985,135	\$ 985,135	\$ 985,135	\$ -	0.00%
Total Other Post Employment Benefits (OPEB)	\$ 985,135	\$ 985,135	\$ 985,135	\$ 985,135	\$ -	0.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 vs. 2024 \$ (+/-) % (+/-)	
Unemployment Compensation						
Operating Expenses	\$ 81,835	\$ 63,481	\$ 87,125	\$ 87,125	\$ -	0.00%
Total Unemployment Compensation	\$ 81,835	\$ 63,481	\$ 87,125	\$ 87,125	\$ -	0.00%
Group Insurance Benefits						
Operating Expenses	\$ 8,563,522	\$ 8,857,633	\$ 9,926,300	\$ 10,535,800	\$ 609,500	6.14%
Total Group Insurance Benefits	\$ 8,563,522	\$ 8,857,633	\$ 9,926,300	\$ 10,535,800	\$ 609,500	6.14%
Risk Management						
Operating Expenses	\$ 807,536	\$ 802,624	\$ 849,805	\$ 972,360	\$ 122,555	14.42%
Total Risk Management	\$ 807,536	\$ 802,624	\$ 849,805	\$ 972,360	\$ 122,555	14.42%
Reserve Fund						
Operating Expenses	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	0.00%
Total Reserve Fund	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ -	0.00%
Salary Reserve Fund						
Operating Expenses	\$ 193,000	\$ -	\$ -	\$ 60,000	\$ 60,000	0.00%
Total Salary Reserve Fund	\$ 193,000	\$ -	\$ -	\$ 60,000	\$ 60,000	0.00%
Total Insurance and Other	\$ 16,104,565	\$ 16,580,636	\$ 18,035,931	\$ 19,160,481	\$ 1,124,550	6.24%
GRAND TOTAL GENERAL FUND	\$ 77,439,811	\$ 78,444,527	\$ 84,435,421	\$ 87,566,646	\$ 3,131,225	3.71%

Enterprise Funds Expenditure Summary

Appropriations

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 vs. 2024 \$ (+/-) % (+/-)		
Water Enterprise Fund							
Water Fund							
Salaries and Wages	\$ 1,490,251	\$ 1,536,973	\$ 1,786,303	\$ 1,805,550	\$ 19,247	1.08%	
Operating Expenses	\$ 2,167,581	\$ 2,036,266	\$ 2,680,492	\$ 2,757,406	\$ 76,914	2.87%	
Debt Service Principal	\$ 1,979,924	\$ 2,003,891	\$ 1,743,734	\$ 1,786,846	\$ 43,112	2.47%	
Debt Service Interest	\$ 1,131,228	\$ 1,062,657	\$ 992,989	\$ 925,411	\$ (67,578)	-6.81%	
Debt Service Expenses	\$ 2,706	\$ 2,368	\$ 5,000	\$ 5,000	\$ -	0.00%	
Total Water Fund	\$ 6,771,691	\$ 6,642,155	\$ 7,208,518	\$ 7,280,213	\$ 71,695	0.99%	
Sewer Enterprise Fund							
Sewer Fund							
Salaries and Wages	\$ 157,490	\$ 163,715	\$ 191,917	\$ 251,097	\$ 59,180	30.84%	
Operating Expenses	\$ 1,451,145	\$ 1,439,605	\$ 1,567,828	\$ 1,575,409	\$ 7,581	0.48%	
Debt Service Principal	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ -	0.00%	
Debt Service Interest	\$ 945	\$ 675	\$ 405	\$ 135	\$ (270)	-66.67%	
Total Sewer Fund	\$ 1,618,580	\$ 1,603,995	\$ 1,769,150	\$ 1,835,641	\$ 66,491	3.76%	
GRAND TOTAL ENTERPRISE FUNDS	\$ 8,390,271	\$ 8,246,150	\$ 8,977,668	\$ 9,115,854	\$ 138,186	1.54%	
GRAND TOTAL GENERAL FUND	\$ 77,439,811	\$ 78,444,527	\$ 84,435,421	\$ 87,566,646	\$ 3,131,225	3.71%	
GRAND TOTAL OPERATING BUDGET	\$ 85,830,081	\$ 86,690,678	\$ 93,413,089	\$ 96,682,500	\$ 3,269,411	3.50%	

Property Taxes

Property Taxes:

The Tax Levy constitutes about 69% of the total annual resources of the Town budget thus making it the largest revenue source. Taxes may be levied only up to a calculated levy limit (which is certified by the state Department of Revenue). This limit can only increase by 2.5% from the previous year's levy limit. However, taxes generated from "new growth", the increased property values resulting from new construction and change of property use, is added to the annual limit.

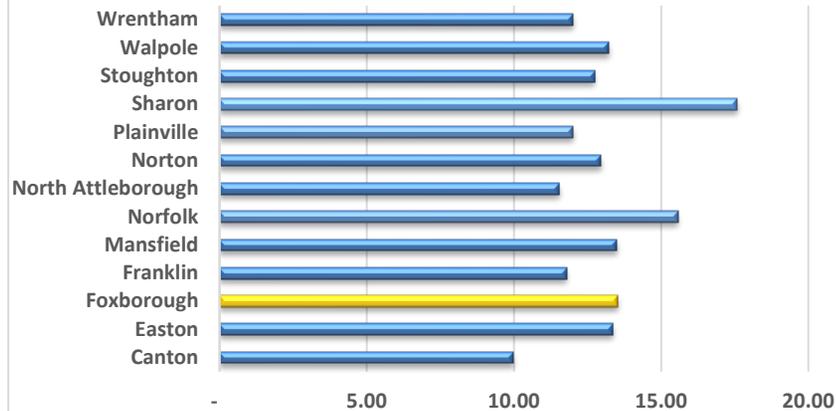
In addition, any override or debt exclusion amount approved by a majority vote of the electorate is added to the annual levy limit. The tables and charts below provide data on the FY24 tax rates and unused levy capacity for neighboring communities.

Proposition 2 1/2:

Since 1982, Massachusetts Law has limited property tax increases by municipalities. The law restricts municipalities from increasing their property tax levy limit by more than 2.5% each year, and is thus known as Proposition 2½.

It should be noted that property tax revenues resulting from "new growth" do not count towards the limit. This is because Proposition 2½ is intended to limit tax increases on existing taxpayers, while allowing the municipality to expand its services to meet additional needs posed by new growth.

FY24 Tax Rates



Property Taxes

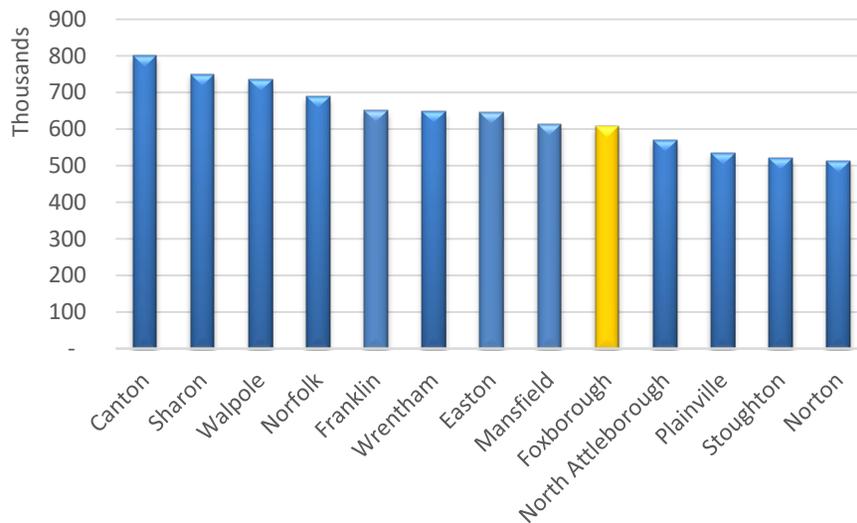
Fiscal Year 2024	Avg Single Family Value	Average Tax Bill	Maximum Levy Limit	Total Tax Levy
Canton	799,737	7,973	97,244,744	95,512,119
Sharon	750,080	13,186	87,626,666	84,412,470
Walpole	734,653	9,712	92,606,776	92,581,641
Norfolk	687,692	10,707	40,874,452	40,862,072
Franklin	650,377	7,668	94,260,424	94,206,992
Wrentham	648,309	7,780	42,590,452	42,284,327
Easton	646,726	8,634	69,971,805	69,943,900
Mansfield	612,692	8,271	78,028,834	77,982,148
Foxborough	608,662	8,223	60,579,276	60,565,674
North Attleborough	569,000	6,566	69,943,064	69,800,758
Plainville	533,144	6,398	31,144,334	31,134,534
Stoughton	521,446	6,638	84,534,438	84,476,729
Norton	510,794	6,615	48,435,771	48,426,708

The tables and charts presented in this section provide single family home values and bill information as well as levy information for the Town and neighboring communities.

Foxborough Property Tax History

Fiscal Year	Tax Rate	Income Per Capita	Avg Value	Avg Tax Bill
FY17	15.04	44,864	412,725	6,207
FY18	14.57	47,913	441,463	6,432
FY19	14.70	49,194	454,484	6,681
FY20	14.57	52,359	473,016	6,892
FY21	14.74	53,449	485,876	7,162
FY22	14.52	53,382	513,602	7,458
FY23	14.21	53,348	552,606	7,853
FY24	13.51	56,963	608,662	8,223

FY24 Average Single Family Value



Foxborough Levy History

Fiscal Year	Max Levy Limit	Total Tax Levy	Excess Levy Capacity	Levy Ceiling
FY17	45,167,409	45,145,587	21,822	72,604,541
FY18	47,707,270	47,669,414	37,856	77,497,520
FY19	49,980,329	49,950,809	29,520	80,192,124
FY20	52,110,329	52,067,410	42,919	84,266,424
FY21	53,941,471	53,903,095	38,376	86,325,074
FY22	55,988,059	55,962,449	25,610	90,585,248
FY23	58,129,415	58,088,616	40,799	96,424,737
FY24	58,664,943	60,565,674	13,602	105,214,960

LEVY CEILING: The maximum the levy limit can be. The ceiling equals 2.5% of the community's full and fair cash value.

LEVY LIMIT: The maximum the levy can be in a given year. The limit is based on the previous year's limit plus certain allowable increases.

LEVY: The amount the community can raise through the property tax. The levy can be any amount up to the levy limit.



Revenue Model

FY 2025 Recommended Budget

Town of Foxborough

Revenue Model

Revenue Summary

The summary below presents all general fund revenues for use in FY 2025. The projection is based on the most current data available. Overall, General Fund operating revenues are proposed to **increase \$3,226,873 or 3.77%** over the prior fiscal year. State Aid and Local Receipts projections were adjusted based on historical data and the current pandemic we are living in. The Available Funds remain flat. Overall the revenue estimation is strong for the FY 2025 budget. The numbers can and will change prior to Spring Town Meeting and as current revenues come in.

General Fund Revenue Summary	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	2024 vs. 2025	
	Recap	Recap	Recap	Recap	Recap	Budget	Proposed	\$ (+/-)	% (+/-)
Property Tax Levy	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,988,059	\$ 58,129,415	\$ 60,579,276	\$ 62,778,315	\$ 2,199,040	3.63%
State Aid	\$ 8,418,290	\$ 8,616,189	\$ 8,608,290	\$ 8,530,105	\$ 8,971,594	\$ 9,150,131	\$ 9,258,422	\$ 108,291	1.18%
Local Receipts	\$ 11,674,644	\$ 10,980,509	\$ 8,269,435	\$ 11,846,247	\$ 14,621,734	\$ 11,300,000	\$ 12,000,000	\$ 700,000	6.19%
Indirects	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,241,768	\$ 1,213,011	\$ 1,236,271	\$ 1,255,813	\$ 19,542	1.58%
Sub-total GF Operating Revenues	\$ 71,047,759	\$ 72,821,601	\$ 72,069,501	\$ 77,606,179	\$ 82,935,753	\$ 82,265,678	\$ 85,292,550	\$ 3,026,873	3.68%
Available Funds	\$ 2,176,841	\$ 1,703,350	\$ 3,829,986	\$ 3,351,867	\$ 3,461,700	\$ 3,342,611	\$ 3,542,611	\$ 200,000	5.98%
Gross General Fund Revenues	\$ 73,224,600	\$ 74,524,951	\$ 75,899,487	\$ 80,958,047	\$ 86,397,453	\$ 85,608,289	\$ 88,835,161	\$ 3,226,873	3.77%

Note: State Aid number is net of state/county assessments

Detailed Description:

Property Tax Levy: Property tax revenues are projected to increase in FY 2025. The increase shown, 3.63%, includes the statutory increase in the tax levy allowed under Proposition 2 1/2 plus \$800,000 in estimated new growth (new construction). The increase is also due to the debt exclusions for several projects such as Library Renovation, New Public Safety Building, High School, and Ahern Renovations. The increase in property tax revenue will be in part offset by the corresponding excluded debt service.

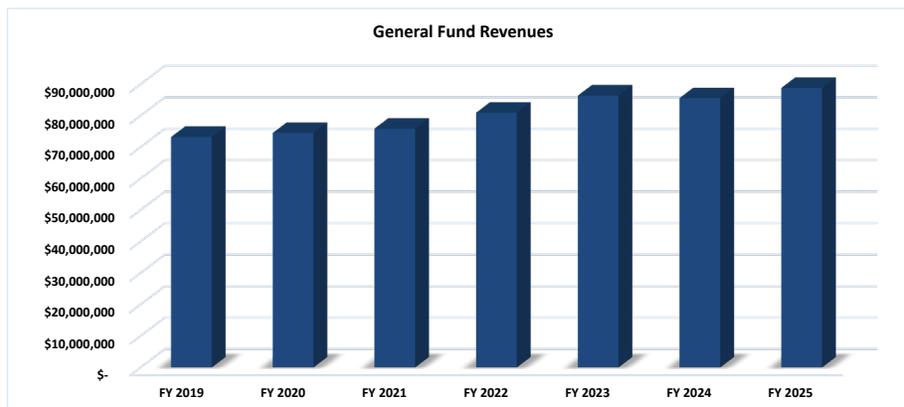
State Aid: State Aid is projected to increase when taking into account the decreases in the assessments based on the Governor's proposed budget. The revenues are decreasing by \$113,020 compared to FY24, but the assessments are lower than FY24 by \$221,311 resulting in a net increase of \$108,291. This number can change prior to Spring Town Meeting because it is based off of estimates provided by the State that they will update throughout their budget process.

Local Receipts: Local receipts are projected conservatively at \$12 million. We are estimating meals, hotel/motel, and permits conservatively but also closer to where they were prior to the pandemic. The three-year average prior to the pandemic was \$11.7 million. The numbers can change prior to Spring Town Meeting based on actual collections in the current fiscal year. Generally, local receipt projections are based on the average revenue received in each category. A portion of local option taxes is dedicated to funding annual OPEB contribution and road/sidewalk improvements. Revenues are continuously monitored throughout the fiscal year.

Available Funds: Available Funds are projected to increase due to Ambulance Fund, Free Cash, Overlay Surplus, and Fire Stabilization Fund use towards the operating budget. This is something that has been planned and may be further adjusted later in the budget process. This category of revenue is typically associated with funding one-time items. This category includes Free Cash (used to support operations and transfers to Trust and Stabilization Funds), Overlay Surplus, Ambulance Fund, Recreation Revolving, Fire Stabilization Fund, etc.

Additional appropriations can be made at a Special Town Meeting to increase funding for the General (Rainy Day) Stabilization Fund, the Capital Stabilization Fund, as well as adjustments to the current FY 2024 budget. Funds are also raised to cover the Snow & Ice deficit, State and County assessments, and the Allowance for Abatements & Exemptions.

Enterprise Receipts: This category represents transfers from the Town's two enterprise funds to the general fund to cover general fund expenditures that support enterprise operations. The FY2025 amount represents funds anticipated from the Water & Sewer Enterprise Funds to offset general fund costs attributable to the enterprise funds. These amounts are due to change throughout the budget process before finalization.



Town of Foxborough

Fiscal Year 2025 Revenue Model



Revenue Summary

	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Recap	FY 2023 Recap	FY 2024 Budget	FY 2025 Preliminary
Tax Levy	\$ 45,237,199	\$ 47,576,229	\$ 49,768,722	\$ 51,761,247	\$ 53,876,279	\$ 56,172,396	\$ 58,664,943
Prop. 2.5%	\$ 1,130,930	\$ 1,189,406	\$ 1,244,218	\$ 1,294,031	\$ 1,346,907	\$ 1,404,310	\$ 1,466,624
New Growth	\$ 1,208,100	\$ 1,003,087	\$ 748,307	\$ 821,001	\$ 923,525	\$ 1,088,237	\$ 800,000
Sub-Total	\$ 47,576,229	\$ 49,768,722	\$ 51,761,247	\$ 53,876,279	\$ 56,146,711	\$ 58,664,943	\$ 60,931,566
Excluded Debt	\$ 2,404,100	\$ 2,341,607	\$ 2,180,224	\$ 2,111,780	\$ 1,982,704	\$ 1,914,333	\$ 1,846,749
Subtotal	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,988,059	\$ 58,129,415	\$ 60,579,276	\$ 62,778,315
Actual Tax Levy	\$ 49,950,809	\$ 52,067,410	\$ 53,903,095	\$ 55,962,449	\$ 58,088,616	\$ 60,565,674	\$ 62,778,315

	FY 2019 Cherry Sheet	FY 2020 Cherry Sheet	FY 2021 Cherry Sheet	FY 2022 Cherry Sheet	FY 2023 Cherry Sheet	FY 2024 Budget	FY 2025 Preliminary
Ch 70 & Charter Tuition	\$ 9,343,685	\$ 9,254,456	\$ 9,198,851	\$ 9,369,279	\$ 9,710,518	\$ 9,827,167	\$ 9,702,539
Unrestricted Local Aid	\$ 1,540,088	\$ 1,581,670	\$ 1,581,670	\$ 1,637,028	\$ 1,725,428	\$ 1,780,641	\$ 1,834,061
Veterans' Benefits & Exemptions	\$ 169,952	\$ 177,600	\$ 178,720	\$ 165,525	\$ 228,535	\$ 220,196	\$ 177,568
State Owned Land	\$ 107,152	\$ 122,445	\$ 125,631	\$ 140,074	\$ 179,797	\$ 194,020	\$ 194,944
Offsets (Library)	\$ 23,194	\$ 24,241	\$ 31,347	\$ 33,967	\$ 43,043	\$ 45,460	\$ 45,352
Sub-Total (Cherry Sheet)	\$ 11,184,071	\$ 11,160,412	\$ 11,116,219	\$ 11,345,873	\$ 11,887,321	\$ 12,067,484	\$ 11,954,464
Assessments & Charges	\$ 2,765,781	\$ 2,544,223	\$ 2,507,929	\$ 2,815,768	\$ 2,915,727	\$ 2,917,353	\$ 2,696,042
Subtotal	\$ 8,418,290	\$ 8,616,189	\$ 8,608,290	\$ 8,530,105	\$ 8,971,594	\$ 9,150,131	\$ 9,258,422

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Preliminary
Motor Vehicle	\$ 3,148,412	\$ 2,955,534	\$ 3,082,969	\$ 3,022,227	\$ 3,119,525	\$ 3,020,000	\$ 3,065,300
Hotel/ Motel Excise Tax	\$ 1,934,868	\$ 1,741,018	\$ 612,568	\$ 1,553,098	\$ 1,928,644	\$ 1,553,098	\$ 1,803,098
Meals Tax	\$ 1,019,762	\$ 904,217	\$ 494,915	\$ 1,061,303	\$ 1,200,198	\$ 1,071,562	\$ 1,171,562
Penalties & Interest Taxes/Excise	\$ 281,102	\$ 150,476	\$ 263,513	\$ 168,318	\$ 204,730	\$ 204,730	\$ 204,730
Payment in Lieu of Taxes	\$ 2,730,863	\$ 2,328,781	\$ 1,332,832	\$ 2,145,984	\$ 3,497,752	\$ 2,550,678	\$ 2,700,679
Fees	\$ 513,943	\$ 423,877	\$ 330,550	\$ 600,311	\$ 736,930	\$ 607,311	\$ 626,000
Other Departmental Revenue - Libraries	\$ 6,493	\$ 3,827	\$ 1,450	\$ 2,419	\$ 2,174	\$ 2,173	\$ 2,173
Licenses/Permits	\$ 1,275,892	\$ 1,417,154	\$ 1,114,394	\$ 2,432,255	\$ 2,305,975	\$ 1,538,484	\$ 1,569,254
Fines/Forfeits	\$ 54,598	\$ 74,926	\$ 38,905	\$ 52,265	\$ 77,813	\$ 67,000	\$ 67,000
Investment Income	\$ 483,711	\$ 352,750	\$ 87,885	\$ 59,821	\$ 774,537	\$ 85,000	\$ 97,240
Medicare Reimbursement	\$ 40,235	\$ 92,280	\$ 77,110	\$ 222,032	\$ 102,797	\$ 100,000	\$ 100,000
Miscellaneous Recurring	\$ -	\$ 372,091	\$ 260,336	\$ 279,867	\$ 295,964	\$ 247,964	\$ 292,964
Miscellaneous Non-Recurring	\$ 184,764	\$ 163,580	\$ 572,009	\$ 246,348	\$ 374,695	\$ 252,000	\$ 300,000
Subtotal	\$ 11,674,644	\$ 10,980,509	\$ 8,269,435	\$ 11,846,247	\$ 14,621,734	\$ 11,300,000	\$ 12,000,000

	FY 2019 Appropriated	FY 2020 Appropriated	FY 2021 Appropriated	FY 2022 Appropriated	FY 2023 Appropriated	FY 2024 Budget	FY 2025 Preliminary
Free Cash	\$ 470,237	\$ 435,708	\$ 900,000	\$ 900,000	\$ 1,000,000	\$ 800,000	\$ 800,000
Overlay Surplus	\$ -	\$ -	\$ 1,000,000	\$ 792,749	\$ 800,000	\$ 740,000	\$ 740,000
Fire Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000
Ambulance Fund - Receipts Reserved	\$ 1,634,806	\$ 1,158,619	\$ 1,408,619	\$ 1,600,000	\$ 1,600,000	\$ 1,800,000	\$ 1,900,000
Recreation Revolving	\$ 47,798	\$ 59,023	\$ 61,367	\$ 59,118	\$ 11,700	\$ 2,611	\$ 2,611
Road Opening Surplus Account	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mitigation Fund	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
Health Insurance Fund Closeout	\$ -	\$ -	\$ 460,000	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 2,176,841	\$ 1,703,350	\$ 3,829,986	\$ 3,351,867	\$ 3,461,700	\$ 3,342,611	\$ 3,542,611

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Budget	FY 2025 Preliminary
Water Indirects	\$ 849,439	\$ 980,152	\$ 1,101,458	\$ 1,090,249	\$ 1,063,798	\$ 1,078,803	\$ 1,099,430
Sewer Indirects	\$ 125,057	\$ 134,422	\$ 148,847	\$ 151,519	\$ 149,212	\$ 157,468	\$ 156,383
Subtotal	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,241,768	\$ 1,213,011	\$ 1,236,271	\$ 1,255,813

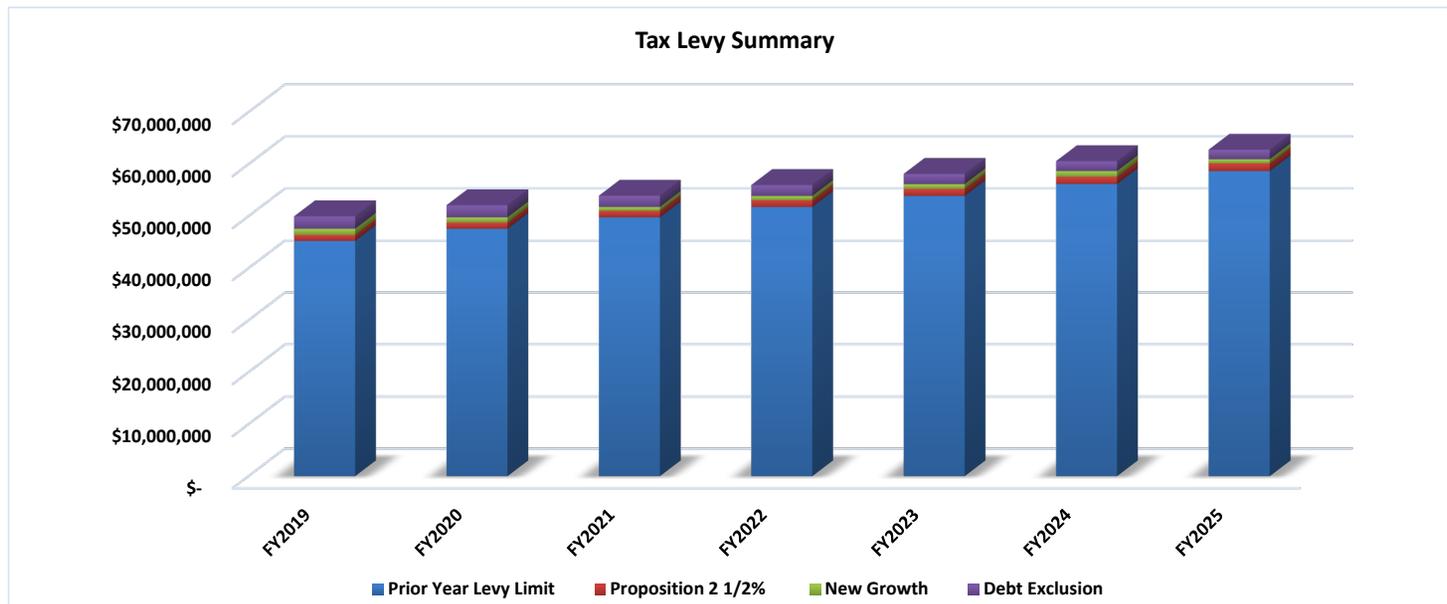
Total - General Fund Available for Appr.	\$ 73,224,600	\$ 74,524,951	\$ 75,899,487	\$ 80,958,047	\$ 86,397,453	\$ 85,608,289	\$ 88,835,161
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Town of Foxborough

Revenue Model

1-A Tax Levy Summary

Components	Fiscal Year	2024 vs. 2025							
	2019 Levy Recap	2020 Levy Recap	2021 Levy Recap	2022 Levy Recap	2023 Levy Recap	2024 Levy Budget	2025 Levy Preliminary	\$ (+/-) Change	% (+/-) Change
Prior Year Levy Limit	45,237,199	47,576,229	49,768,722	51,761,247	53,876,279	\$ 56,172,396	\$ 58,664,943	\$ 2,492,547	4.44%
Proposition 2 1/2% Levy Increase	\$ 1,130,930	\$ 1,189,406	\$ 1,244,218	\$ 1,294,031	\$ 1,346,907	\$ 1,404,310	\$ 1,466,624	\$ 62,314	4.44%
New Growth	\$ 1,208,100	\$ 1,003,087	\$ 748,307	\$ 821,001	\$ 923,525	\$ 1,088,237	\$ 800,000	\$ (288,237)	-26.49%
Net Levy Increase	\$ 2,339,030	\$ 2,192,493	\$ 1,992,525	\$ 2,115,032	\$ 2,270,432	\$ 2,492,547	\$ 2,266,624	\$ (225,923)	-9.06%
<i>Levy Limit</i>	\$ 47,576,229	\$ 49,768,722	\$ 51,761,247	\$ 53,876,279	\$ 56,146,711	\$ 58,664,943	\$ 60,931,566	\$ 2,266,624	3.86%
Debt Exclusion Levy*	\$ 2,404,100	\$ 2,341,607	\$ 2,180,224	\$ 2,111,780	\$ 1,982,704	\$ 1,914,333	\$ 1,846,749	\$ (67,584)	-3.53%
Total Tax Levy	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,988,059	\$ 58,129,415	\$ 60,579,276	\$ 62,778,315	\$ 2,199,040	3.63%
Actual Levy	49,950,809	52,067,410	53,903,095	55,962,449	58,088,616	60,565,674	62,778,315		

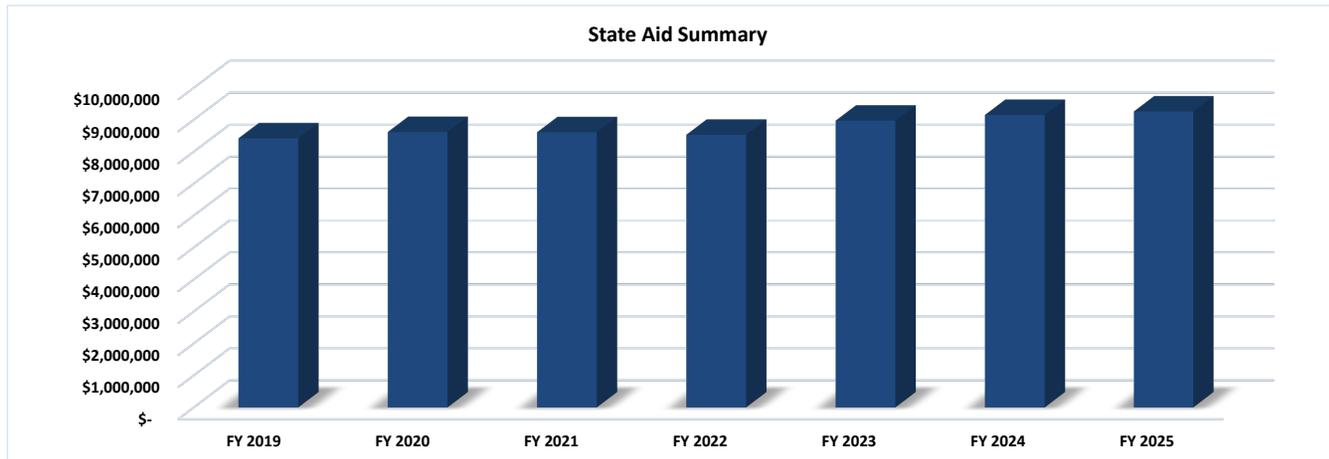


Town of Foxborough

Revenue Model

2-A State Aid Summary

State Aid	Cherry Sheet	Budget	Preliminary	2024 vs. 2025					
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023			FY 2024	FY 2025
								Change	Change
A. EDUCATION									
Chapter 70	\$ 8,967,870	\$ 9,046,950	\$ 9,046,950	\$ 9,123,240	\$ 9,275,820	\$ 9,428,040	\$ 9,505,230	\$ 77,190	0.82%
Charter School Tuition Reimbursement	\$ 375,815	\$ 207,506	\$ 151,901	\$ 246,039	\$ 434,698	\$ 399,127	\$ 197,309	\$ (201,818)	-50.56%
Sub-Total, All Education Items	\$ 9,343,685	\$ 9,254,456	\$ 9,198,851	\$ 9,369,279	\$ 9,710,518	\$ 9,827,167	\$ 9,702,539	\$ (124,628)	-1.27%
B. GENERAL GOVERNMENT									
Unrestricted General Government Aid	\$ 1,540,088	\$ 1,581,670	\$ 1,581,670	\$ 1,637,028	\$ 1,725,428	\$ 1,780,641	\$ 1,834,061	\$ 53,420	3.00%
Veterans Benefits	\$ 103,929	\$ 104,914	\$ 101,400	\$ 124,688	\$ 164,600	\$ 157,213	\$ 113,576	\$ (43,637)	-27.76%
Exemptions: Vets, Blind & Surviving Spouse	\$ 66,023	\$ 72,686	\$ 77,320	\$ 40,837	\$ 63,935	\$ 62,983	\$ 63,992	\$ 1,009	1.60%
State Owned Land	\$ 107,152	\$ 122,445	\$ 125,631	\$ 140,074	\$ 179,797	\$ 194,020	\$ 194,944	\$ 924	0.48%
Off-Set: Public Libraries	\$ 23,194	\$ 24,241	\$ 31,347	\$ 33,967	\$ 43,043	\$ 45,460	\$ 45,352	\$ (108)	-0.24%
Sub-Total, All General Government	\$ 1,840,386	\$ 1,905,956	\$ 1,917,368	\$ 1,976,594	\$ 2,176,803	\$ 2,240,317	\$ 2,251,925	\$ 11,608	0.52%
C. TOTAL ESTIMATED RECEIPTS FOR FISCAL YEAR	\$ 11,184,071	\$ 11,160,412	\$ 11,116,219	\$ 11,345,873	\$ 11,887,321	\$ 12,067,484	\$ 11,954,464	\$ (113,020)	-0.94%
Dollar Change From Previous Year	\$ (77,940)	\$ (23,659)	\$ (44,193)	\$ 229,654	\$ 541,448	\$ 180,163	\$ (113,020)		
Percentage Change	-0.69%	-0.21%	-0.40%	2.07%	4.77%	1.52%	-0.94%		
Assessments & Charges & Offset Items	\$ 2,765,781	\$ 2,544,223	\$ 2,507,929	\$ 2,815,768	\$ 2,915,727	\$ 2,917,353	\$ 2,696,042		
Total State Aid	\$ 8,418,290	\$ 8,616,189	\$ 8,608,290	\$ 8,530,105	\$ 8,971,594	\$ 9,150,131	\$ 9,258,422	\$ 108,291	1.18%



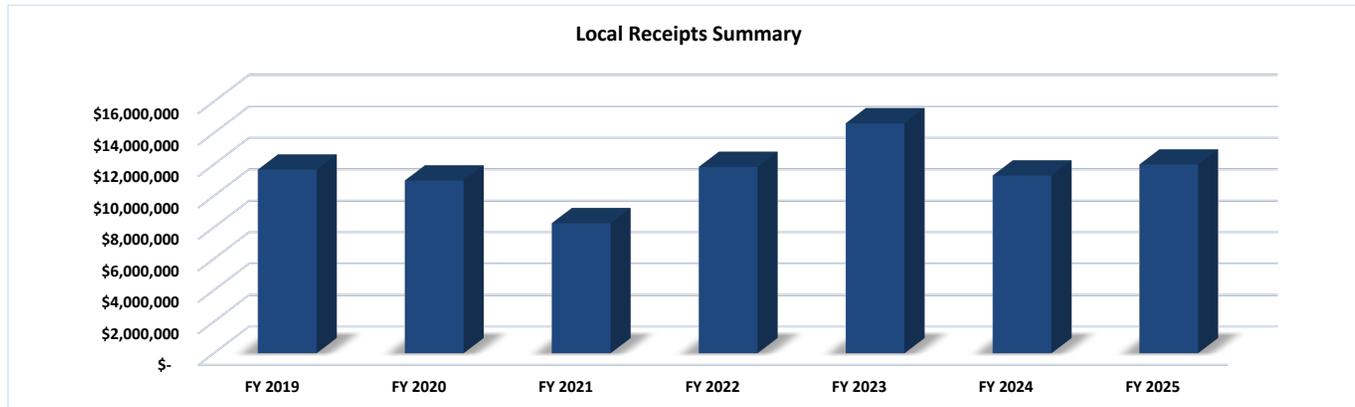
Town of Foxborough

Revenue Model

3-A Local Receipts Summary

Local Receipts

Receipt	Actual	Actual	Actual	Actual	Actual	Budget	Preliminary	Averages
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	3-year \$ 11,579,139
Motor Vehicle	\$ 3,148,412	\$ 2,955,534	\$ 3,082,969	\$ 3,022,227	\$ 3,119,525	\$ 3,020,000	\$ 3,065,300	5-year \$ 11,478,514
Hotel/ Motel Excise Tax	\$ 1,934,868	\$ 1,741,018	\$ 612,568	\$ 1,553,098	\$ 1,928,644	\$ 1,553,098	\$ 1,803,098	7-year \$ 11,557,417
Meals Tax	\$ 1,019,762	\$ 904,217	\$ 494,915	\$ 1,061,303	\$ 1,200,198	\$ 1,071,562	\$ 1,171,562	
Penalties & Interest Taxes/Excise	\$ 281,102	\$ 150,476	\$ 263,513	\$ 168,318	\$ 204,730	\$ 204,730	\$ 204,730	7-year \$ 11,557,417
Payment in Lieu of Taxes	\$ 2,730,863	\$ 2,328,781	\$ 1,332,832	\$ 2,145,984	\$ 3,497,752	\$ 2,550,678	\$ 2,700,679	
Other Charges for Services								
Fees	\$ 513,943	\$ 423,877	\$ 330,550	\$ 600,311	\$ 736,930	\$ 607,311	\$ 626,000	
Other Departmental Revenue								
Other Departmental Revenue - Libraries	\$ 6,493	\$ 3,827	\$ 1,450	\$ 2,419	\$ 2,174	\$ 2,173	\$ 2,173	
Licenses/Permits	\$ 1,275,892	\$ 1,417,154	\$ 1,114,394	\$ 2,432,255	\$ 2,305,975	\$ 1,538,484	\$ 1,569,254	
Fines/Forfeits	\$ 54,598	\$ 74,926	\$ 38,905	\$ 52,265	\$ 77,813	\$ 67,000	\$ 67,000	
Investment Income	\$ 483,711	\$ 352,750	\$ 87,885	\$ 59,821	\$ 774,537	\$ 85,000	\$ 97,240	
Medicare Reimbursement	\$ 40,235	\$ 92,280	\$ 77,110	\$ 222,032	\$ 102,797	\$ 100,000	\$ 100,000	
Miscellaneous Recurring								
Mitigation - NPS & Police Officer	\$ -	\$ 372,091	\$ 260,336	\$ 279,867	\$ 295,964	\$ 247,964	\$ 292,964	
Miscellaneous Non-Recurring								
Other	\$ 184,764	\$ 163,580	\$ 572,009	\$ 246,348	\$ 374,695	\$ 252,000	\$ 300,000	
Total Estimated Receipts	\$ 11,674,644	\$ 10,980,509	\$ 8,269,435	\$ 11,846,247	\$ 14,621,734	\$ 11,300,000	\$ 12,000,000	
	1.95%	-5.95%	-24.69%	43.25%	23.43%	-22.72%	6.19%	



Town of Foxborough

Revenue Model

4-A Available Funds

Item	Actual	Actual	Actual	Actual	Actual	Budget	Preliminary	Averages
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	3-year
								\$ 3,547,851
Overlay Surplus	\$ -	\$ -	\$ 1,000,000	\$ 792,749	\$ 800,000	\$ 740,000	\$ 740,000	
Free Cash	\$ 470,237	\$ 435,708	\$ 900,000	\$ 900,000	\$ 1,000,000	\$ 800,000	\$ 800,000	
Fire Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000	
Ambulance Fund - Receipts Reserved	\$ 1,634,806	\$ 1,158,619	\$ 1,408,619	\$ 1,600,000	\$ 1,600,000	\$ 1,800,000	\$ 1,900,000	5-year
Recreation Revolving	\$ 47,798	\$ 59,023	\$ 61,367	\$ 59,118	\$ 11,700	\$ 2,611	\$ 2,611	\$ 2,904,749
Road Opening Surplus Account	\$ 24,000							
Mitigation Fund		\$ 50,000						
Health Insurance Fund Closeout			\$ 460,000					
Total Available Funds	\$ 2,176,841	\$ 1,703,350	\$ 3,829,986	\$ 3,351,867	\$ 3,461,700	\$ 3,342,611	\$ 3,542,611	

Assumptions

1. Projected use of Available Funds in FY 2025 is based upon current balances, historic use, and need.

Stabilization Fund Balances (YTD)	
General Stabilization Fund	4,566,789.13
Capital Stabilization Fund	300,339.83

Town of Foxborough

Revenue Model

4-B Free Cash

Item	Recap	Recap	Recap	Recap	Recap	Certified	Averages
	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	3-year
Free Cash	\$ 6,365,604	\$ 4,762,588	\$ 3,260,907	\$ 3,859,373	\$ 5,223,577	\$ 6,714,841	\$ 5,265,930
							5-year
							\$ 4,764,257
Total Free Cash	\$ 6,365,604	\$ 4,762,588	\$ 3,260,907	\$ 3,859,373	\$ 5,223,577	\$ 6,714,841	

Town of Foxborough

Revenue Model

5-A Indirects

Item	Recap	Recap	Recap	Recap	Recap	Budget	Preliminary	Averages
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	3-year
Indirects (Water Enterprise Fund)	\$ 849,439	\$ 980,152	\$ 1,101,458	\$ 1,090,249	\$ 1,063,798	\$ 1,078,803	\$ 1,099,430	\$ 1,235,028
Indirects (Sewer Enterprise Fund)	\$ 125,057	\$ 134,422	\$ 148,847	\$ 151,519	\$ 149,212	\$ 157,468	\$ 156,383	5-year
								\$ 1,158,831
Total Indirects	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,241,768	\$ 1,213,011	\$ 1,236,271	\$ 1,255,813	

Town of Foxborough

Revenue Model

Revenue Summary

Table 1: Revenues	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Recap	FY 2023 Recap	FY 2024 Budget	FY 2025 Preliminary
Water Revenues	\$ 5,396,595	\$ 5,784,449	\$ 6,100,800	\$ 6,644,125	\$ 6,311,923	\$ 6,992,262	\$ 7,061,807
Subtotal Revenues	\$ 5,396,595	\$ 5,784,449	\$ 6,100,800	\$ 6,644,125	\$ 6,311,923	\$ 6,992,262	\$ 7,061,807

Table 2: Retained Earnings	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Recap	FY 2023 Recap	FY 2024 Budget	FY 2025 Preliminary
Water Retained Earnings	\$ -	\$ -	\$ 677,867	\$ 738,236	\$ 1,027,522	\$ 216,256	\$ 218,406
Subtotal Retained Earnings	\$ -	\$ -	\$ 677,867	\$ 738,236	\$ 1,027,522	\$ 216,256	\$ 218,406

Total - Water Fund Available for Appr.	\$ 5,396,595	\$ 5,784,449	\$ 6,778,667	\$ 7,382,361	\$ 7,339,445	\$ 7,208,518	\$ 7,280,213
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Town of Foxborough

Revenue Model

Revenue Summary

Table 1: Revenues	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Recap	FY 2023 Recap	FY 2024 Budget	FY 2025 Preliminary
Sewer Revenues	\$ 1,505,088	\$ 1,658,583	\$ 1,524,918	\$ 1,525,811	\$ 1,467,734	\$ 1,716,076	\$ 1,780,572
Subtotal Revenues	\$ 1,505,088	\$ 1,658,583	\$ 1,524,918	\$ 1,525,811	\$ 1,467,734	\$ 1,716,076	\$ 1,780,572

Table 2: Retained Earnings	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Recap	FY 2023 Recap	FY 2024 Budget	FY 2025 Preliminary
Sewer Retained Earnings	\$ -	\$ -	\$ 169,435	\$ 169,535	\$ 238,934	\$ 53,075	\$ 55,069
Subtotal Retained Earnings	\$ -	\$ -	\$ 169,435	\$ 169,535	\$ 238,934	\$ 53,075	\$ 55,069

Total - Sewer Fund Available for Appr.	\$ 1,505,088	\$ 1,658,583	\$ 1,694,353	\$ 1,695,345	\$ 1,706,668	\$ 1,769,150	\$ 1,835,641
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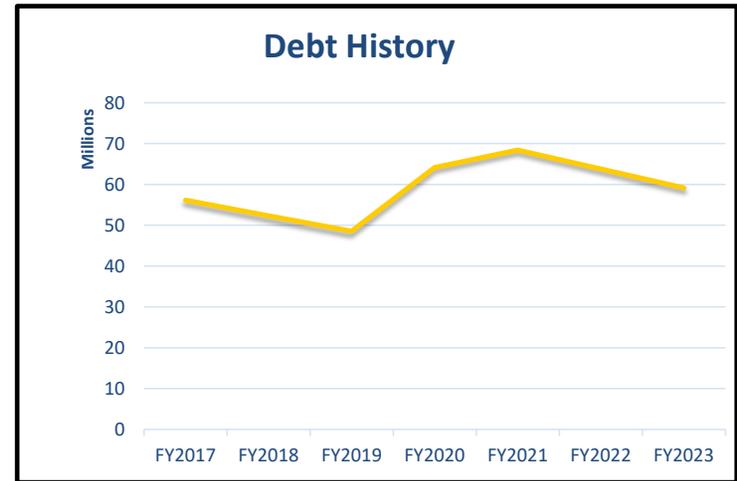
Debt

Debt Service:

In managing the debt service, it is the mission of the Town to achieve the lowest possible interest cost while meeting the Town's capital financing requirements and maintaining the Town's AAA credit rating. With a AAA credit rating, the Town is deemed to be among the most credit worthy of municipalities and can borrow funds at favorable rates. It is important to note that debt issued on behalf of the Town's enterprises is supported fully by the respective enterprise revenue.

Long Term Debt Outstanding	Outstanding 7/1/22	New Debt Issued	Debt Retired	Outstanding 6/30/23	Interest Paid in FY 2023
Buildings	10,474,000		1,288,000	9,186,000	327,050
School Buildings	4,754,000		723,000	4,031,000	165,575
Sewer	71,605		51,302	20,303	1,789
Other Inside	140,000		70,000	70,000	3,150
School Buildings	12,595,000		475,000	12,120,000	459,494
Water	35,397,766		1,972,559	33,425,207	1,122,561
Other Outside	330,000		30,000	300,000	-
Totals	63,762,371	-	4,609,861	59,152,510	2,079,619

Debt Service Schedule (Principal & Interest)						
Purpose	FY23	FY24	FY25	FY26	FY27	FY28
General Obligation Bonds:						
Ahern Renovation	211,505	202,640	193,865			
Land Acquisition	73,150	71,050				
FHS Gas Conversion	6,270	6,090				
Public Safety Bldg	400,195	381,125	360,325			
Public Safety Bldg	243,155	232,765	225,450	214,225	208,075	
High School Renov	669,890	651,800	633,064	613,035	592,361	571,686
Library Renovation	457,959	446,003	434,046	425,078	416,110	406,769
Town Hall	470,436	458,852	447,267	435,682	424,098	412,513
Burrell School	934,494	935,744	935,744	934,494	931,994	933,244
Subtotal General:	3,467,054	3,386,069	3,229,761	2,622,514	2,572,638	2,324,212
Sewer Bonds:						
Greenview Est.	9,675	9,405	9,135			
Water Bonds:						
Water CWMP	29,719					
Water CWMP	1,637	1,578				
Water Reuse	101,500					
Water Press. Dist.	167,475					
Witch Pond Well	259,139	259,138	259,139	259,139	259,138	259,138
Oak St Treatment	374,258	364,489	354,720	347,393	340,066	332,434
Pumping Station Rd	911,118	891,498	871,879	852,260	832,641	813,021
Water Improvements	669,419	667,419	669,669	670,919	671,169	670,419
Water Improvements	552,600	552,600	556,850	555,100	552,600	554,350
Subtotal Water:	3,066,865	2,736,722	2,712,257	2,684,811	2,655,614	2,629,362
Septic Loans:						
Title V Septic Loans	30,000	30,000	30,000	30,000	30,000	30,000
Totals	6,573,594	6,162,196	5,981,153	5,337,325	5,258,252	4,983,574



Pensions

Retirement:

The Town is required to make an annual payment to the Norfolk County Retirement System determined pursuant to a funding schedule based upon actuarial valuation. The Norfolk County Retirement System (NCRS) is a defined benefit program that is governed by MA General Laws, Ch. 32, and is regulated by the Public Employee Retirement Administration Commission (PERAC). The unfunded actuarial pension liability for the Town of Foxborough is at \$32,853,255 based on the FY22 valuation.

Funding for this system covers pension costs of Foxborough employees who are part of the NCRS system, which does not include teachers, as their pensions are funded by the State. NCRS contracts for an actuarial valuation to quantify the unfunded liability on a biennial basis. The table below shows the forecast for the entire Norfolk County Retirement System. The Norfolk County Pension System's funded ratio as of FY22 was 71.8% and the liability will be fully funded by the year 2029. The latest actuarial study is reflected below.

Appropriation Forecast

Fiscal Year Ending	Employee Contribution	Employer Normal Cost with Interest	Amortization Payments with Interest	Employer Total Cost with Interest	Employer Total Cost % of Payroll	Funded Ratio %**	Unfunded Accrued Liability
2023	\$30,568,955	\$11,234,768	\$82,301,555	\$93,536,323	27.5	71.8	\$505,359,983
2024	\$32,224,289	\$11,444,546	\$87,369,920	\$98,814,466	27.8	74.6	\$459,529,716
2025	\$33,966,701	\$11,650,454	\$91,293,423	\$102,943,877	27.8	78.2	\$406,330,779
2026	\$35,800,676	\$11,851,718	\$95,393,157	\$107,244,875	27.7	81.9	\$345,020,661
2027	\$37,730,927	\$12,047,504	\$99,677,041	\$111,724,545	27.6	86.0	\$274,791,605
2028	\$39,762,403	\$12,236,911	\$104,153,347	\$116,390,258	27.5	90.3	\$194,765,206
2029	\$41,900,307	\$12,418,968	\$106,463,510	\$118,882,478	26.9	95.0	\$103,986,572
2030	\$44,150,104	\$12,592,631	\$2,060,901	\$14,653,532	3.2	99.8	\$3,830,240
2031	\$46,517,534	\$12,756,774	\$2,143,337	\$14,900,111	3.1	99.9	\$2,026,997
2032	\$49,008,629	\$12,910,191	\$0	\$12,910,191	2.6	100.0	\$0

Other Post Employment Benefits (OPEB)

OPEB:

Other Post-Employment Benefits (OPEB) is the amount that the Town has committed to fund the employer-portion of health care and other benefits for retirees, spouses, or eligible survivors. As determined by an actuarial study, the OPEB liability is the difference between the amount needed to fund present and future benefits and the amount set aside to fund this obligation.

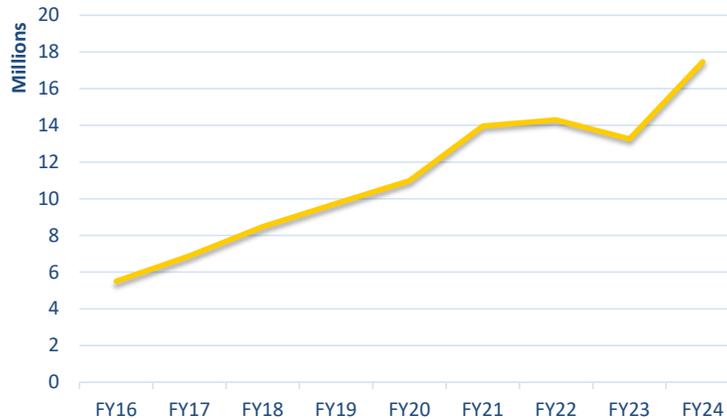
While there is no legal requirement to fund the OPEB liability, many Massachusetts cities and towns have been doing so. The Town is still on track and committed to fully fund the OPEB Liability before the year 2038, if not sooner with repurposed funds from the Pension Liability beginning in the year 2029. The tables below show the balance in the OPEB Trust Fund as of the end of December 2023 and the most recent available funding schedule. An additional table shows the funding ratios for the surrounding communities. The FY23 valuation shows an increase in our funded ratio (now at 32.27%) due to decreased plan liabilities. The catch-up contributions were also fully reflected in this valuation. The next interim valuation will be at the end of FY2024 (as of 6/30/24).

Community	Funded Ratio
Foxborough	32.27%
Franklin	16.79%
Walpole	12.69%
Mansfield	10.67%
Canton	10.07%
North Attleborough	4.26%
Sharon	3.09%
Norwood	2.93%
Plainville	2.83%
Wrentham	1.60%
Norton	1.05%
Norfolk	0.79%
Easton	0.26%
Stoughton	0.17%

OPEB Trust Fund	12/31/23 Bal.
*invested funds	17,467,681.64

For the Fiscal Year	Period Ending on the Date of:	I. Total OPEB Liability	II. Fiduciary Net Position as of 6.04% return	III. Net OPEB Liability [I. - II.]	IV. Funded Ratio [II. / I.]
2023	June 30, 2023	49,956,867	16,120,737	33,836,130	32.27%
2024	June 30, 2024	52,455,158	18,190,162	34,264,996	34.68%
2025	June 30, 2025	54,849,147	20,384,581	34,464,566	37.16%
2026	June 30, 2026	57,311,792	22,711,542	34,600,250	39.63%
2027	June 30, 2027	59,798,120	25,179,052	34,619,068	42.11%
2028	June 30, 2028	62,297,220	27,795,600	34,501,620	44.62%
2029	June 30, 2029	64,876,262	30,570,187	34,306,075	47.12%
2030	June 30, 2030	67,520,951	33,512,359	34,008,592	49.63%
2031	June 30, 2031	70,193,946	36,632,238	33,561,708	52.19%
2032	June 30, 2032	72,961,092	48,107,606	24,853,486	65.94%
2033	June 30, 2033	75,785,106	60,276,086	15,509,020	79.54%
2034	June 30, 2034	78,626,042	73,179,542	5,446,500	93.07%
2035	June 30, 2035	81,567,644	86,862,367	(5,294,723)	106.49%

OPEB Trust Balance History





Town Government Accounts

Select Board



FY 2025 Operational Budget Request

Chairman: Mark Elfman

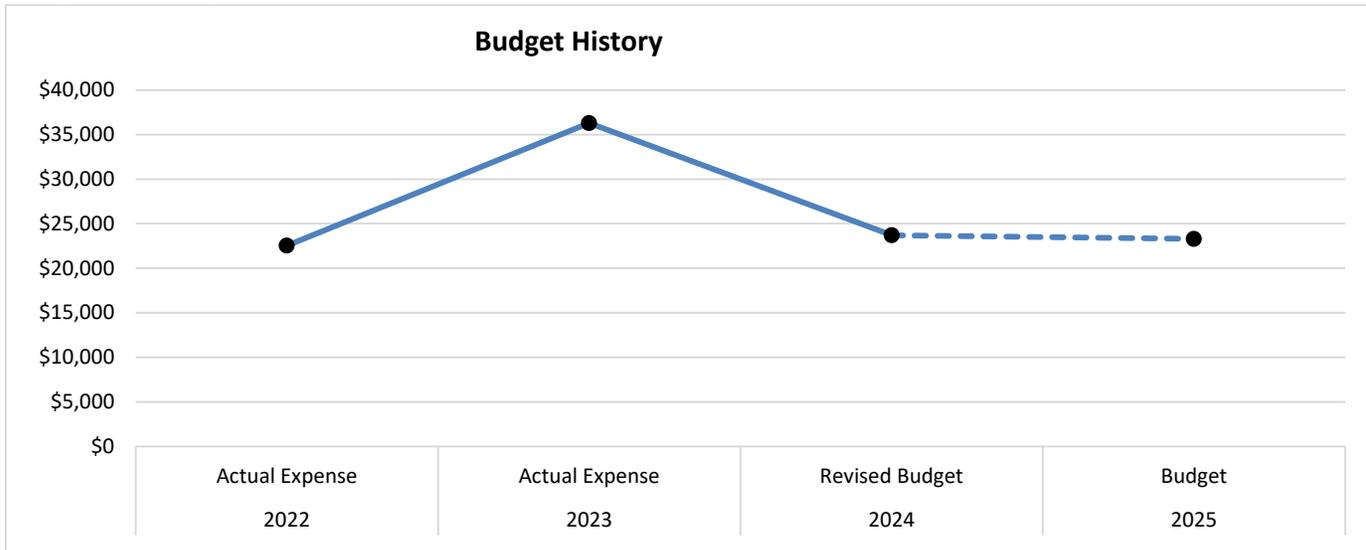
Mission:

The mission of the Select Board is to set policy based on input from the public, other Boards and Committees, and members of the staff and to carry out/enforce the bylaws of the Town and all votes of Town Meetings. They are the chief executives of the Town who initiate legislative policy by inserting articles in the Town Meeting warrant and then direct the implementation and enforcement of the votes adopted. They also establish town-wide policies, review and set fiscal guidelines for the annual operating budget, appoint members to several boards and commissions, hold public hearings on important Town issues, serve as the chief licensing authority, and represent the Town before the General Court.

Budget Highlights for FY 2025:

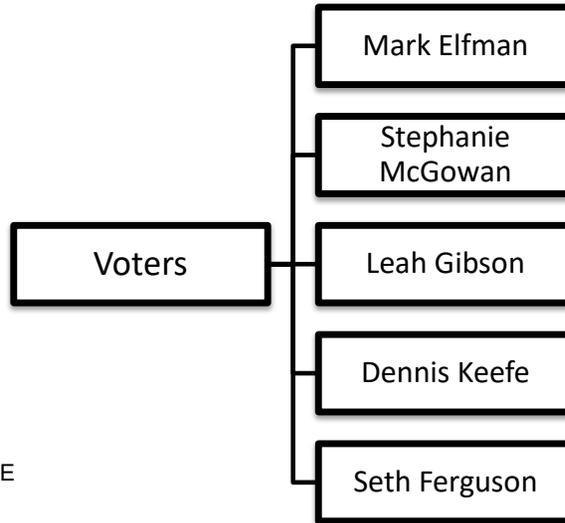
- This budget is decreasing by 1.69% compared to FY24.

Budget Summary



Select Board

Department - Organizational Summary



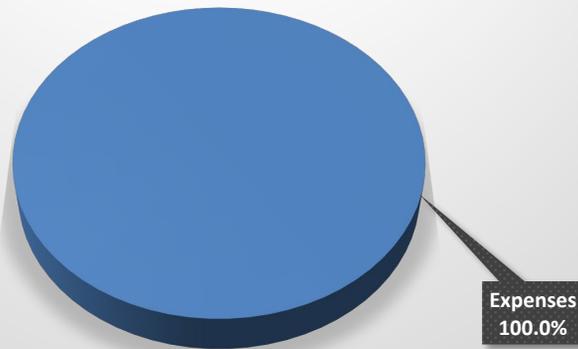
Total Staff - # of FTE's NONE

Notes No personnel costs included in this budget.

SB Department: Comprised of five elected members.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	22,540	36,296	23,700	23,300	(400)	-1.69%
Total	22,540	36,296	23,700	23,300	(400)	-1.69%

FY25 Department Budget Distribution



Select Board



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
SOFTWARE MAINTENANCE	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,600	\$ 12,600	\$ 600	5.00%
OTHER PROFESSIONAL SERVICES	\$ -	\$ 13,164	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & CONFERENCES	\$ -	\$ 797	\$ 2,000	\$ 1,000	\$ 1,000	\$ (1,000)	-50.00%
DUES AND MEMBERSHIPS ¹	\$ 3,618	\$ 3,690	\$ 3,800	\$ 3,800	\$ 3,800	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 1,882	\$ 1,245	\$ 500	\$ 500	\$ 500	\$ -	0.00%
STIPENDS	\$ 5,040	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ -	0.00%
Expenses	\$ 22,540	\$ 36,296	\$ 23,700	\$ 23,300	\$ 23,300	\$ (400)	-1.69%

Total Department	\$ 22,540	\$ 36,296	\$ 23,700	\$ 23,300	\$ 23,300	\$ (400)	-1.69%
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Footnotes:

Purchased Services & Supplies:

¹ Dues and Memberships - includes funds for annual Massachusetts Municipal Association membership.

Office of the Town Manager



FY 2025 Operational Budget Request

Department Head: Paige Duncan

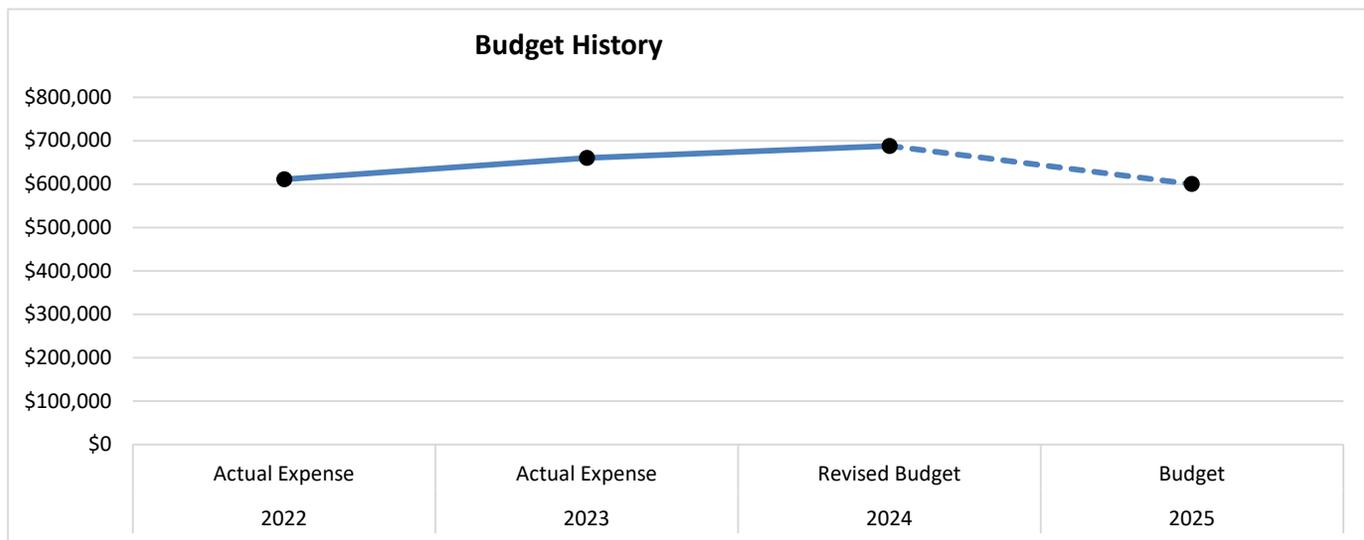
Mission:

The mission of the Office of the Town Manager is to provide support and strategic direction for the Select Board, Town and School Operating Departments and the General Public in the areas of public policy; particularly as it relates to fiscal management, public safety and the overall quality of life in the Community. The Office takes great pride in providing high quality customer service to anyone who requests our assistance. The Office serves as the Chief Administrative Office for the Town which includes direct responsibility for Human Resource Management, Licensing, Risk Management, Economic Development and Policy support for the Select Board.

Budget Highlights for FY 2025:

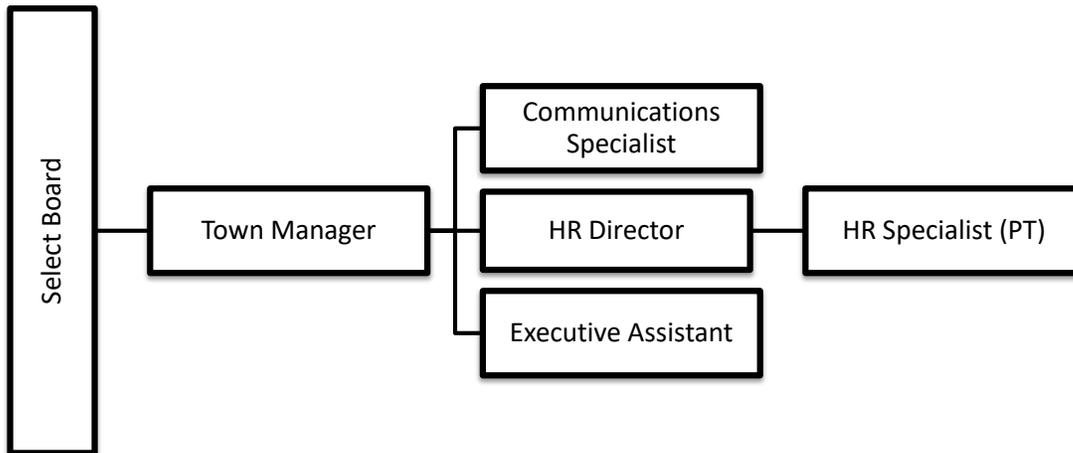
- Budget line items reorganized to streamline accounting.
- Funds were also shifted between lines to reduce the overall number of lines in the budget as well as fund revised positions.

Budget Summary



Office of the Town Manager

Department - Organizational Summary



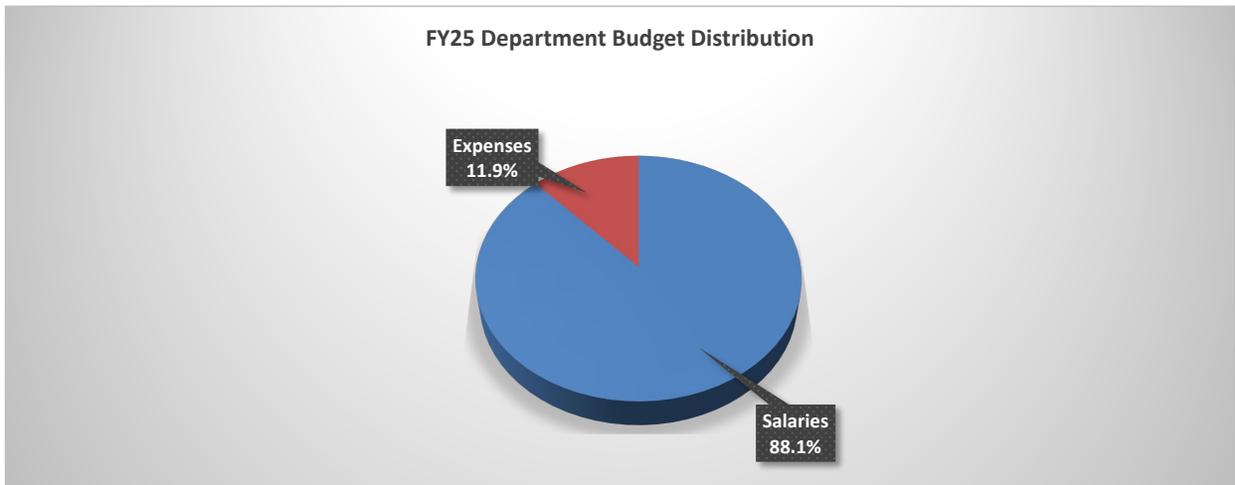
Total Staff - # of FTE's 4.54

Notes

- Includes conversion of the HR Specialist from full-time to part-time.

TMO Department: Includes the Town Manager, HR Director, 2 FT Administrative personnel, 1 PT Administrative position.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	539,857	582,911	602,849	528,507	(74,342)	-12.33%
Expenses	71,321	77,035	85,209	71,398	(13,811)	-16.21%
Total	611,177	659,945	688,058	599,905	(88,153)	-12.81%



Office of the Town Manager



Department: Line item budget

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
TOWN MANAGER		\$ 213,631	\$ 221,204	\$ 220,000	\$ 201,490	\$ 201,490	\$ (18,510)	-8.41%
HUMAN RESOURCES DIRECTOR		\$ -	\$ 58,120	\$ 129,018	\$ 134,179	\$ 134,179	\$ 5,161	4.00%
ASST TOWN MANAGER		\$ 133,068	\$ 50,673	\$ 20,000	\$ -	\$ -	\$ (20,000)	-100.00%
EXECUTIVE SECRETARY		\$ 70,175	\$ 73,581	\$ 87,488	\$ 87,488	\$ 87,488	\$ -	0.00%
HR SPECIALIST	¹	\$ 47,537	\$ 56,532	\$ 59,667	\$ 35,000	\$ 35,000	\$ (24,667)	-41.34%
COMMUNICATIONS SPECIALIST	²	\$ 69,927	\$ 72,391	\$ 84,116	\$ 70,000	\$ 70,000	\$ (14,116)	-16.78%
STUDENT INTERNS		\$ 207	\$ 2,214	\$ 2,135	\$ -	\$ -	\$ (2,135)	-100.00%
OVERTIME		\$ 239	\$ 676	\$ -	\$ -	\$ -	\$ -	0.00%
LONGEVITY		\$ 980	\$ 1,000	\$ 425	\$ 350	\$ 350	\$ (75)	-17.65%
SICK LEAVE/VACATION BUY BACK		\$ 4,093	\$ 46,521	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries		\$ 539,857	\$ 582,911	\$ 602,849	\$ 528,507	\$ 528,507	\$ (74,342)	-12.33%
OFFICE EQUIPMENT		\$ 4,361	\$ 3,000	\$ 4,000	\$ 3,400	\$ 3,400	\$ (600)	-15.00%
MUNICIPAL COMMITTEES EXP		\$ 234	\$ 4,100	\$ 1,500	\$ 2,500	\$ 2,500	\$ 1,000	66.67%
SPECIAL EVENTS/WELLNESS FAIR		\$ 3,000	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
SE REGIONAL SERVICES		\$ 4,100	\$ -	\$ 4,100	\$ 4,100	\$ 4,100	\$ -	0.00%
EQUIPMENT RENTAL/LEASE		\$ 576	\$ -	\$ 400	\$ -	\$ -	\$ (400)	-100.00%
TRAINING & DEVELOPMENT		\$ 8,807	\$ 16,810	\$ 30,100	\$ 16,000	\$ 16,000	\$ (14,100)	-46.84%
POSTAGE		\$ 771	\$ 1,048	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
CELLULAR PHONES		\$ 1,427	\$ 1,477	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
ADVERTISING-GENERAL		\$ 2,682	\$ 5,276	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
PRINTING SERVICES		\$ 1,653	\$ 1,141	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
OFFICE SUPPLIES		\$ 1,675	\$ 3,819	\$ 3,700	\$ 3,700	\$ 3,700	\$ -	0.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
COPIER SUPPLIES	\$ 2,872	\$ 3,492	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
TOWN REPORTS DEPT	\$ 1,825	\$ 2,880	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
TRAVEL ALLOWANCE	\$ 6,636	\$ 6,162	\$ 6,300	\$ 6,300	\$ 6,300	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 6,233	\$ 2,748	\$ -	\$ -	\$ -	\$ -	0.00%
OUT OF STATE TRAVEL	\$ 1,212	\$ 3,332	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 4,133	\$ 3,127	\$ -	\$ -	\$ -	\$ -	0.00%
HISTORICAL COMMISSION EXPENSES	\$ 14,175	\$ 14,428	\$ 14,459	\$ 14,748	\$ 14,748	\$ 289	2.00%
OTHER DEPARTMENT EXPENSES	\$ 4,950	\$ 4,196	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	0.00%
Expenses	\$ 71,321	\$ 77,035	\$ 85,209	\$ 71,398	\$ 71,398	\$ (13,811)	-16.21%

Total Department	\$ 611,177	\$ 659,945	\$ 688,058	\$ 599,905	\$ 599,905	\$ (88,153)	-12.81%
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Footnotes:

Salaries & Wages:

Budget includes necessary funds to cover step and cost-of-living increases for all employees.

¹⁻²The Communications Specialist position line is proposed to reduced due to changes in staff. The HR Specialist is proposed to be limited to 19 hours per week resulting in a savings of \$24,667.

Finance



FY 2025 Operational Budget Request

Department Head: Marie Almodovar

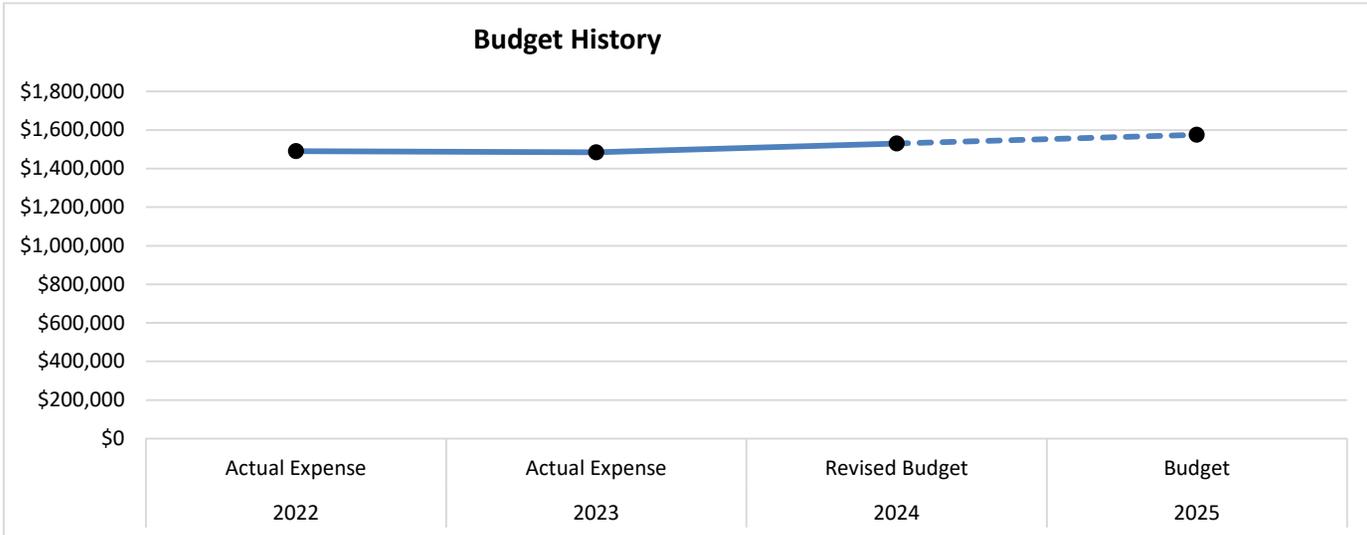
Mission:

The mission of the Finance Department is Town-wide financial stability and accountability. To execute the mission the department reviews financial aspects of municipal operations with an emphasis on fiscal responsibility, regulatory compliance, automation, cost & operational efficiency, and revenue generation.

Budget Highlights for FY 2025:

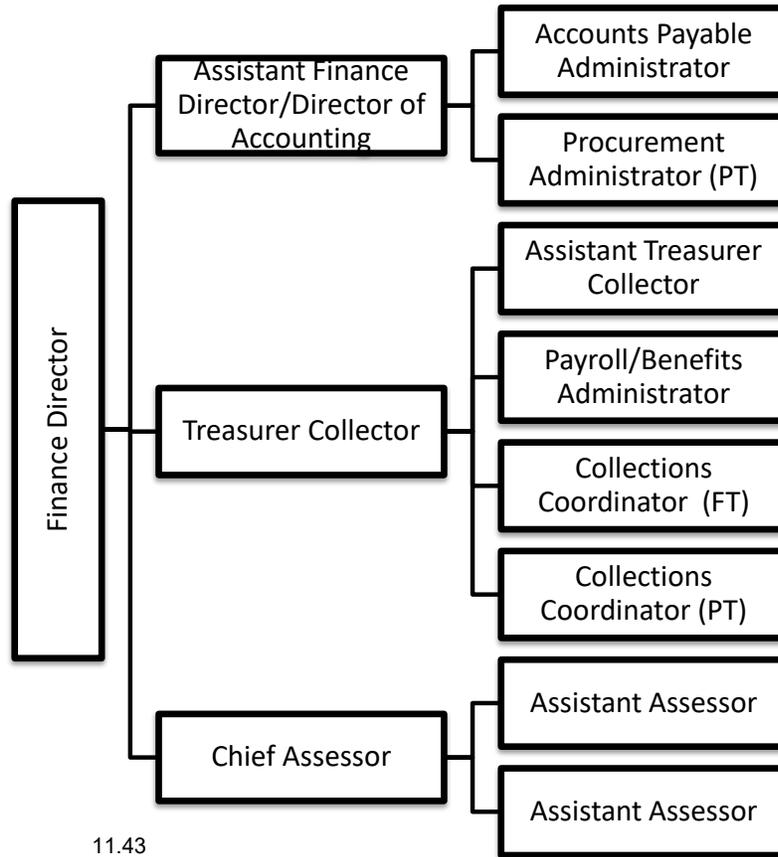
- Reorganization completed in Assessing Division in FY24 to bring data collection fully in-house resulting in two Assistant Assessors.
- ClearGov (budgeting software), PROEMS (Ambulance billing), Vision (Assessing software), and several banking service/legal costs reside in the Finance Department budget. Expense budget was increased in several areas to comply with contractual obligations and to cover overall increases in costs.
- A portion of the Joint Town/School IT staff salaries is paid for by Finance.
- Budget line items reorganized to streamline accounting.

Budget Summary



Finance

Department - Organizational Summary



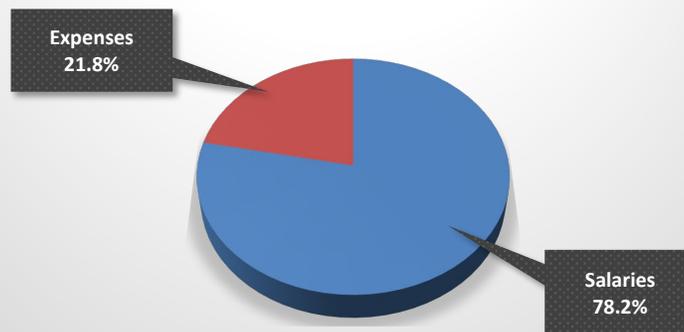
Total Staff - # of FTE's 11.43

Notes

Finance Department: Includes Administration, Accounting, Assessing, and Treasurer/Collector Divisions.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024 \$ (+/-) % (+/-)	
Salaries	1,102,746	1,065,422	1,195,800	1,231,733	35,933	3.00%
Expenses	387,985	418,926	334,171	343,226	9,055	2.71%
Total	1,490,730	1,484,348	1,529,971	1,574,959	44,988	2.94%

FY25 Department Budget Distribution



Finance



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
Finance Administration Salaries							
FINANCE DIRECTOR	\$ 138,978	\$ 141,909	\$ 155,012	\$ 158,887	\$ 158,887	\$ 3,875	2.50%
STIPENDS	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
SICK LEAVE/VACATION BUY BACK	\$ 2,652	\$ 17,943	\$ 2,814	\$ -	\$ -	\$ (2,814)	-100.00%
Assessing Salaries							
CHIEF ASSESSOR	\$ 106,053	\$ 104,940	\$ 109,420	\$ 111,600	\$ 111,600	\$ 2,180	1.99%
ASSISTANT ASSESSING OFFICER	¹ \$ 57,423	\$ 59,451	\$ 77,103	\$ 134,730	\$ 134,730	\$ 57,627	74.74%
ADMINISTRATIVE ASSISTANT - FINANCE	\$ 44,646	\$ 46,701	\$ 52,900	\$ -	\$ -	\$ (52,900)	-100.00%
STIPENDS	\$ 1,000	\$ 1,100	\$ 1,650	\$ 1,650	\$ 1,650	\$ -	0.00%
LONGEVITY	\$ 725	\$ 350	\$ 375	\$ -	\$ -	\$ (375)	-100.00%
SICK LEAVE/VACATION BUY BACK	\$ 19,821	\$ -	\$ 5,969	\$ -	\$ -	\$ (5,969)	-100.00%
OTHER PROFESSIONAL SERVICES	\$ 27,753	\$ 15,494	\$ 27,000	\$ 38,000	\$ 38,000	\$ 11,000	40.74%
Treasurer Collector Salaries							
TREASURER COLLECTOR	\$ 98,637	\$ 102,082	\$ 106,238	\$ 110,487	\$ 110,487	\$ 4,249	4.00%
ASSISTANT TREASURER COLLECTOR	\$ 64,457	\$ 58,421	\$ 69,437	\$ 71,495	\$ 71,495	\$ 2,058	2.96%
OTHER STAFF - COLLECTIONS, PAYROLL & BENEFITS	\$ 139,665	\$ 119,755	\$ 167,700	\$ 175,048	\$ 175,048	\$ 7,348	4.38%
STIPENDS	\$ 2,000	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
LONGEVITY	\$ 925	\$ 1,150	\$ 1,250	\$ 750	\$ 750	\$ (500)	-40.00%
SICK LEAVE/VACATION BUY BACK	\$ -	\$ 11,912	\$ -	\$ -	\$ -	\$ -	0.00%
Accounting Salaries							
ASSISTANT FINANCE DIRECTOR	\$ 92,255	\$ 95,733	\$ 100,102	\$ 102,062	\$ 102,062	\$ 1,960	1.96%
AP ADMINISTRATOR	\$ 63,397	\$ 64,347	\$ 65,634	\$ 66,941	\$ 66,941	\$ 1,307	1.99%
PROCUREMENT ADMINISTRATOR	\$ 78,167	\$ 35,436	\$ 56,036	\$ 56,036	\$ 56,036	\$ -	0.00%
STIPENDS	\$ 1,000	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
LONGEVITY	\$ 325	\$ 375	\$ 425	\$ 450	\$ 450	\$ 25	5.88%
IT SALARIES	\$ 162,867	\$ 185,023	\$ 192,335	\$ 199,197	\$ 199,197	\$ 6,862	3.57%
Salaries	\$ 1,102,746	\$ 1,065,422	\$ 1,195,800	\$ 1,231,733	\$ 1,231,733	\$ 35,933	3.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
Finance Administration Expenses							
FINANCIAL SERVICES	\$ 29,465	\$ 37,590	\$ 40,000	\$ 43,200	\$ 43,200	\$ 3,200	8.00%
TRAINING & DEVELOPMENT	\$ -	\$ -	\$ 4,800	\$ 5,000	\$ 5,000	\$ 200	4.17%
POSTAGE	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TELEPHONE	\$ 622	\$ 600	\$ 960	\$ 600	\$ 600	\$ (360)	-37.50%
BOOK BINDING SERVICES	\$ 407	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES	\$ 641	\$ 644	\$ 867	\$ 900	\$ 900	\$ 33	3.81%
IN STATE TRAVEL	\$ 33	\$ 49	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 4,222	\$ 4,319	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 565	\$ 565	\$ -	\$ -	\$ -	\$ -	0.00%
Assessing Expenses					\$ -		
UNIFORM ALLOWANCES	\$ 483	\$ 336	\$ 461	\$ 500	\$ 500	\$ 39	8.46%
LEGAL SERVICES	\$ -	\$ 740	\$ 768	\$ 2,500	\$ 2,500	\$ 1,732	225.52%
TRAINING & DEVELOPMENT	\$ 60	\$ 1,548	\$ 4,000	\$ 8,000	\$ 8,000	\$ 4,000	100.00%
APPRAISALS & SURVEYS	\$ 45,876	\$ 78,821	\$ 63,000	\$ 55,000	\$ 55,000	\$ (8,000)	-12.70%
MAPPING SERVICES	\$ 11,250	\$ 7,100	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
POSTAGE	\$ 1,365	\$ 1,301	\$ 1,383	\$ 1,500	\$ 1,500	\$ 117	8.46%
ADVERTISING-GENERAL	\$ -	\$ -	\$ 358	\$ 500	\$ 500	\$ 142	39.66%
PRINTING SERVICES	\$ 1,057	\$ 442	\$ 410	\$ 500	\$ 500	\$ 90	21.95%
OFFICE SUPPLIES	\$ 1,427	\$ 955	\$ 550	\$ 550	\$ 550	\$ -	0.00%
IN STATE TRAVEL	\$ 794	\$ 863	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 2,563	\$ 3,123	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 800	\$ 810	\$ -	\$ -	\$ -	\$ -	0.00%
Treasurer Collector Expenses					\$ -		
OFFICE EQUIPMENT MAINTENANCE	\$ 5,979	\$ 4,577	\$ 6,350	\$ 8,000	\$ 8,000	\$ 1,650	25.98%
LEGAL SERVICES	\$ 4,338	\$ 5,237	\$ 8,200	\$ 8,200	\$ 8,200	\$ -	0.00%
FINANCIAL SERVICES	\$ 11,386	\$ 9,005	\$ 12,000	\$ 11,000	\$ 11,000	\$ (1,000)	-8.33%
BILLING/COLLECTION SERVICES	\$ 85,406	\$ 91,280	\$ 92,000	\$ 90,000	\$ 90,000	\$ (2,000)	-2.17%
TRAINING & DEVELOPMENT	\$ -	\$ -	\$ 12,337	\$ 2,400	\$ 2,400	\$ (9,937)	-80.55%
POSTAGE	\$ 18,865	\$ 25,640	\$ 20,000	\$ 25,000	\$ 25,000	\$ 5,000	25.00%
ADVERTISING-GENERAL	\$ 192	\$ 368	\$ 717	\$ 1,000	\$ 1,000	\$ 283	39.47%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
PRINTING/SHREDDING SERVICES	\$ 2,562	\$ 3,472	\$ 3,700	\$ 5,000	\$ 5,000	\$ 1,300	35.14%
OFFICE SUPPLIES	\$ 3,450	\$ 2,314	\$ 1,640	\$ 3,500	\$ 3,500	\$ 1,860	113.41%
OTHER DEPARTMENTAL SUPPLIES	\$ 2,507	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
IN STATE TRAVEL	\$ -	\$ 731	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 1,015	\$ 551	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 200	\$ 250	\$ -	\$ -	\$ -	\$ -	0.00%
Accounting Expenses					\$ -		
TRAINING & DEVELOPMENT	\$ -	\$ -	\$ 4,070	\$ 14,676	\$ 14,676	\$ 10,606	260.59%
OFFICE SUPPLIES	\$ 560	\$ 119	\$ 600	\$ 700	\$ 700	\$ 100	16.67%
IN STATE TRAVEL	\$ 164	\$ 182	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 3,120	\$ 4,067	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 330	\$ 335	\$ -	\$ -	\$ -	\$ -	0.00%
IT/Other Expenses					\$ -		
COMPUTER EQUIPMENT MAINTENANCE	\$ 8,125	\$ 3,930	\$ 5,500	\$ 7,500	\$ 7,500	\$ 2,000	36.36%
ACCOUNTING & AUDITING SERVICES	\$ 40,500	\$ 40,500	\$ 41,500	\$ 41,500	\$ 41,500	\$ -	0.00%
OTHER IT SERVICE CONTRACTS	\$ 86,675	\$ 82,220	\$ -	\$ -	\$ -	\$ -	0.00%
IT SUPPLIES	\$ 3,295	\$ 935	\$ 2,000	\$ -	\$ -	\$ (2,000)	-100.00%
MEETINGS & CONFERENCES	\$ 1,885	\$ 3,409	\$ -	\$ -	\$ -	\$ -	0.00%
WEB SITE	\$ 5,775	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 387,985	\$ 418,926	\$ 334,171	\$ 343,226	\$ 343,226	\$ 9,055	2.71%

Total Department	\$ 1,490,730	\$ 1,484,348	\$ 1,529,971	\$ 1,574,959	\$ 1,574,959	\$ 44,988	2.94%
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Footnotes:

Salaries & Wages:
Salary budget includes funds necessary to cover step increases, cost-of-living increases, certification stipends, and longevity. Additional funds needed to cover procurement consultant, MUNIS consultant, and consultant for personal property inspections. Reorganization done in Assessing Division to bring data collection fully in-house. This resulted in two Assistant Assessors. Funding from Administrative Assistant moved to Asst Assessor line (net 3.6% increase to line).

Purchased Services & Supplies:
Expense budget includes funds to cover increases to several financial/assessing/billing services such as ClearGov, Vision and Real Estate Research consultant fees, PROEMS ambulance billing services, banking service fees, collection services, advertising, postage costs, and increases to supplies (toner). Staff moved from Treasury to Accounting and tuition reimbursement funding was moved (\$10K). Funds needed in Training & Development to cover out of state and in-state conferences as well as training for new staff.

Advisory Committee



FY 2025 Operational Budget Request

Chairman: Mike Brown

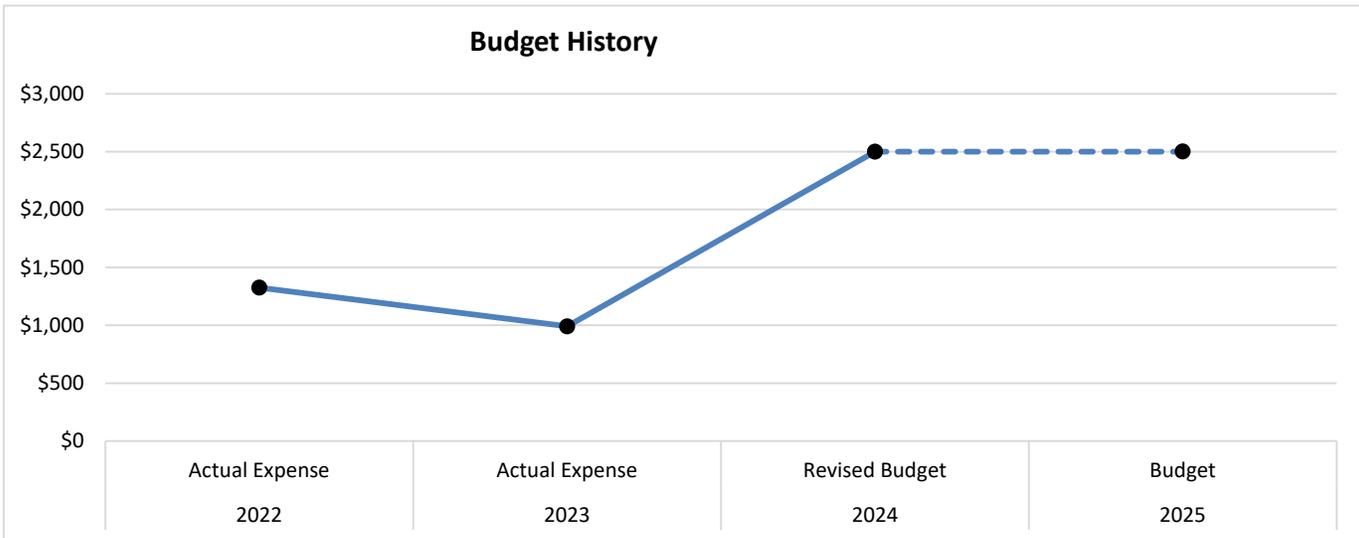
Mission:

On behalf of the citizens of the Town, the Advisory Committee reviews budget requests and warrant articles made by the Town's departments and boards for the purpose of establishing the next fiscal year's budget and advising on proposals/articles presented to Town Meeting.

Budget Highlights for FY 2025:

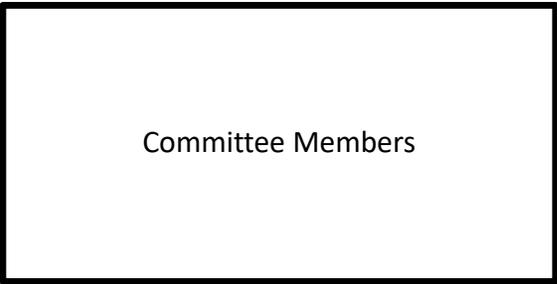
- Level fund budget requested.
- The Advisory Committee's main objective is to present a recommendation to the citizens of the Town on each of the warrant articles brought forth at the Annual Town Meeting and, as needed, at any Special Town Meeting. The members have a responsibility to thoroughly research and question each warrant article and to construct a recommendation that will be presented at the Annual Town Meeting or any Special Town Meeting.

Budget Summary



Advisory Committee

Department - Organizational Summary



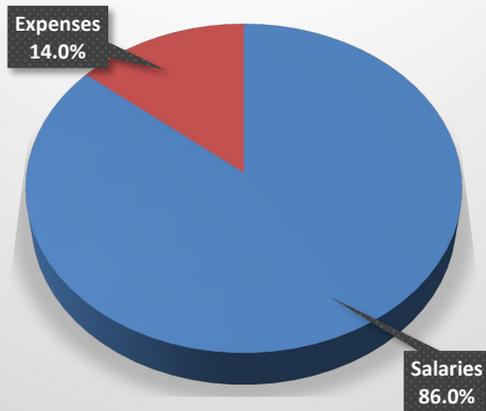
Total Staff - # of FTE's NONE

Notes

AdComm Department: Includes committee members only.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	691	741	2,150	2,150	-	0.00%
Expenses	635	250	350	350	-	0.00%
Total	1,326	991	2,500	2,500	-	0.00%

FY25 Department Budget Distribution



Advisory Committee



Department: Line item budget

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
SECRETARY	¹	\$ 691	\$ 741	\$ 2,150	\$ 2,150	\$ 2,150	\$ -	0.00%
Salaries		\$ 691	\$ 741	\$ 2,150	\$ 2,150	\$ 2,150	\$ -	0.00%
OFFICE SUPPLIES		\$ 390	\$ -	\$ 50	\$ 50	\$ 50	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 245	\$ 250	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Expenses		\$ 635	\$ 250	\$ 350	\$ 350	\$ 350	\$ -	0.00%
Total Department		\$ 1,326	\$ 991	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%

Footnotes:

This budget is proposed to be level funded compared to FY24.

Legal Services



FY 2025 Operational Budget Request

Department Head: Paige Duncan

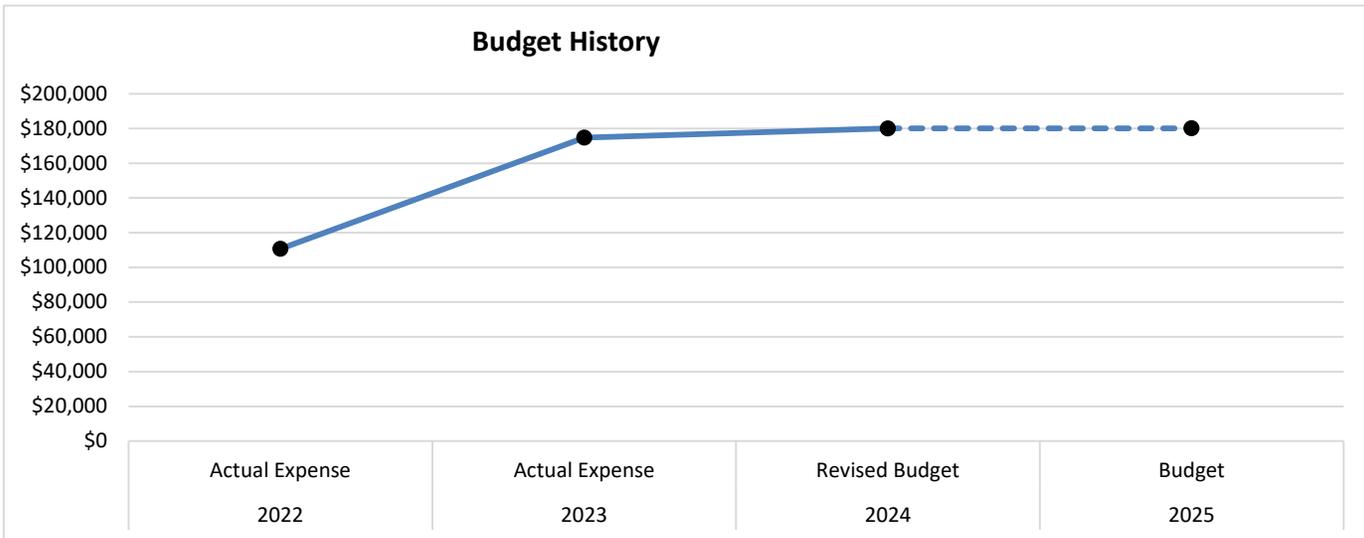
Mission:

To provide legal assistance to all Town Departments as needed.

Budget Highlights for FY 2025:

- Level fund budget requested for FY25; no significant changes proposed.
- The Legal budget provides funding for legal assistance through a variety of legal counsels and services. This budget pays for Town Counsel, Labor Counsel, legal investigations, and Specialized Legal Counsels.
- The primary objective is to avoid significant legal expense by taking preventative actions, establishing clear policies, and by providing regular training for employees.
- Experience tells us that the best use of Counsel services is to strategize and advise for the purpose of preventing legal exposure for the Town. However, if needed, the legal team is available to defend the Town's position.

Budget Summary



Legal Services

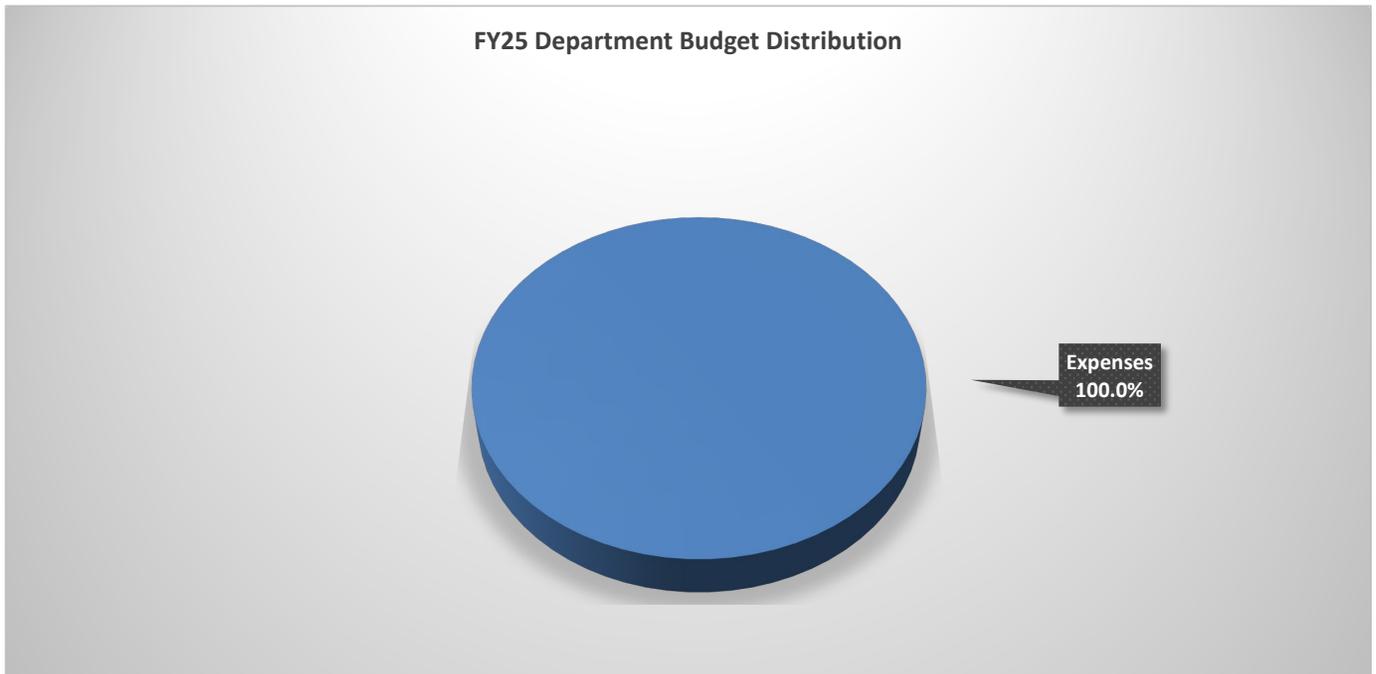
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

Legal Services Department: No personnel costs included in this budget.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	110,707	174,658	180,090	180,090	-	0.00%
Total	110,707	174,658	180,090	180,090	-	0.00%



Legal Services



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
LEGAL SERVICES-TOWN COUNSEL	\$ 53,081	\$ 47,479	\$ 109,710	\$ 109,710	\$ 109,710	\$ -	0.00%
LEGAL SERVICES-LABOR COUNSEL	\$ 38,708	\$ 104,981	\$ 44,505	\$ 44,505	\$ 44,505	\$ -	0.00%
LEGAL SERVICES-SPECIAL COUNSEL	\$ 18,918	\$ 22,198	\$ 25,875	\$ 25,875	\$ 25,875	\$ -	0.00%
Expenses	\$ 110,707	\$ 174,658	\$ 180,090	\$ 180,090	\$ 180,090	\$ -	0.00%

Total Department	\$ 110,707	\$ 174,658	\$ 180,090	\$ 180,090	\$ 180,090	\$ -	0.00%
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Footnotes:

This budget is proposed to be level funded compared to FY24.

Geographic Information Systems/IT



FY 2025 Operational Budget Request

Department Head: Marie Almodovar

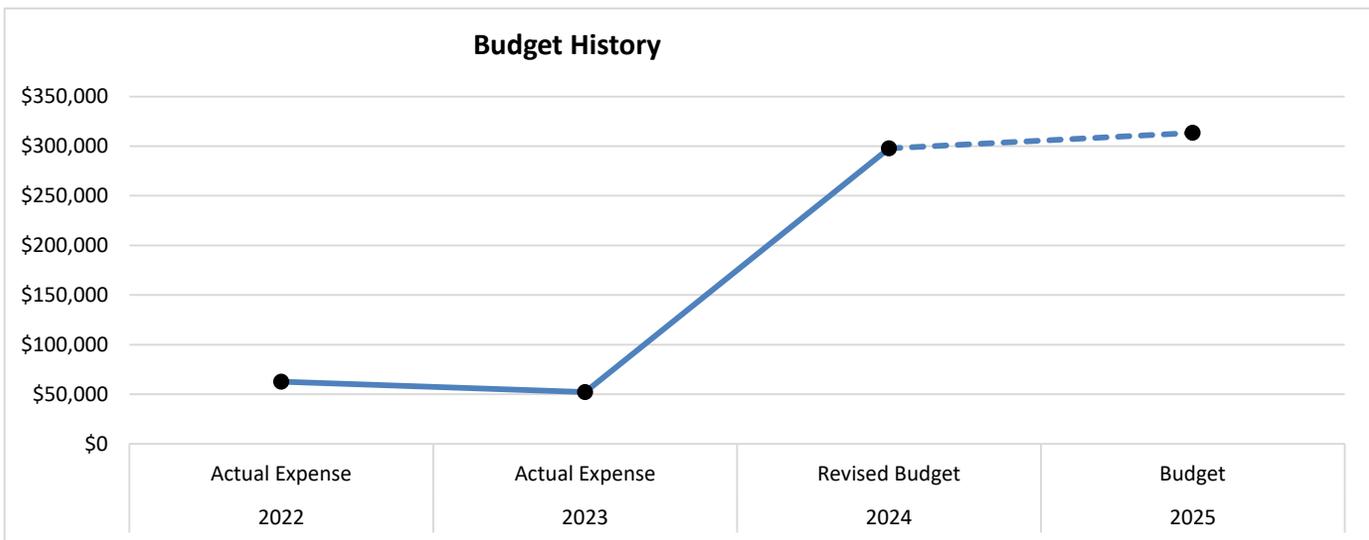
Mission:

To maintain current property related information for existing departmental users and for the public and to provide a centralized budget for several Town-wide software programs.

Budget Highlights for FY 2025:

- Increase necessary to cover costs for permitting/licensing software and support (BOH, Inspections, Select Board, Planning, Zoning, Conservation) Maps and Base townwide platform, Nearmap, new HR onboarding software NeoGov, MUNIS, Office 365, phone support, DocuSign, and annual website costs.

Budget Summary



Geographic Information Systems/IT

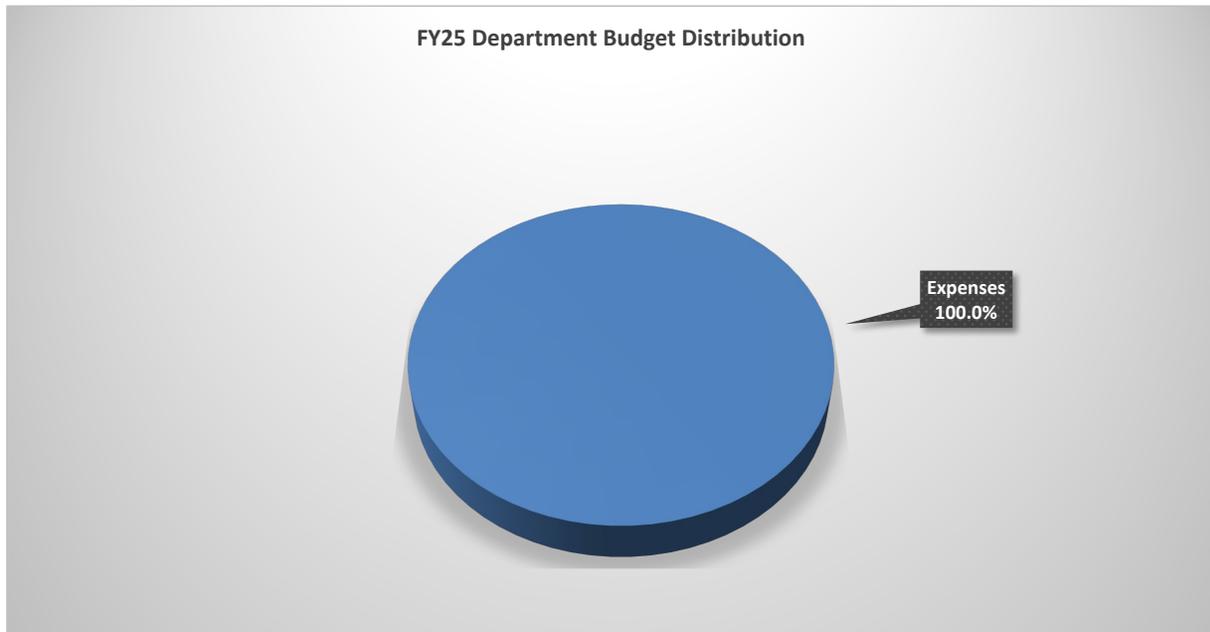
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

GIS Department: No personnel costs included in this budget.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	62,648	52,155	297,817	313,413	15,596	5.24%
Total	62,648	52,155	297,817	313,413	15,596	5.24%



Geographic Information Systems/IT



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024	
						\$ (+/-)	% (+/-)
NETWORK & INFORMATION SYSTEMS	\$ 8,829	\$ 15,800	\$ 16,042	\$ 12,500	\$ 12,500	\$ (3,542)	-22.08%
WEB SITE	\$ 5,775	\$ 5,775	\$ 6,367	\$ 6,367	\$ 6,367	\$ -	0.00%
OTHER IT SERVICE CONTRACTS	\$ 48,044	\$ 30,580	\$ 275,408	\$ 294,546	\$ 294,546	\$ 19,138	6.95%
Expenses	\$ 62,648	\$ 52,155	\$ 297,817	\$ 313,413	\$ 313,413	\$ 15,596	5.24%

Total Department	\$ 62,648	\$ 52,155	\$ 297,817	\$ 313,413	\$ 313,413	\$ 15,596	5.24%
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Footnotes:

Purchased Services & Supplies:

The overall budget includes annual permitting/licensing software and support fees for Health, Inspections, Select Board, Fire, and Land Use; NearMap mapping technology, annual website support, phone support, Office 365, DocuSign, and new HR onboarding software NeoGov (\$29,531).

Town Clerk & Elections/Registration



FY 2025 Operational Budget Request

Department Head: Robert E. Cutler, Jr.

Mission:

Town Clerk: To continue to serve the Public as Information and Legislative Administrator, Chief Election Official, Local Register of Vital Records, Document Management Administrator and Public Records Officer. Issue license, permits and vital records, maintain all data and issue public records for departments and the general public. Meet standards of operation as required by Massachusetts and Federal Laws. To continue to implement access to public records and information as permitted by state and federal laws.

Elections/Registration: To continue to manage and execute smooth, efficient and accurate elections as mandated by the laws of the Commonwealth of Massachusetts and the Federal Government. Conduct the 2023 census, publish the street list and assist in the completion of the Jury list. Implement the Annual Town Election and any additional elections which may arise during the fiscal year in compliance with state and federal laws. Staff and meet the obligations of the Annual Town meeting and any additional special town meetings in accordance with state and federal laws.

Budget Highlights for FY 2025:

Combined

- Overall budget is proposed to increase by 4.60% compared to FY24.

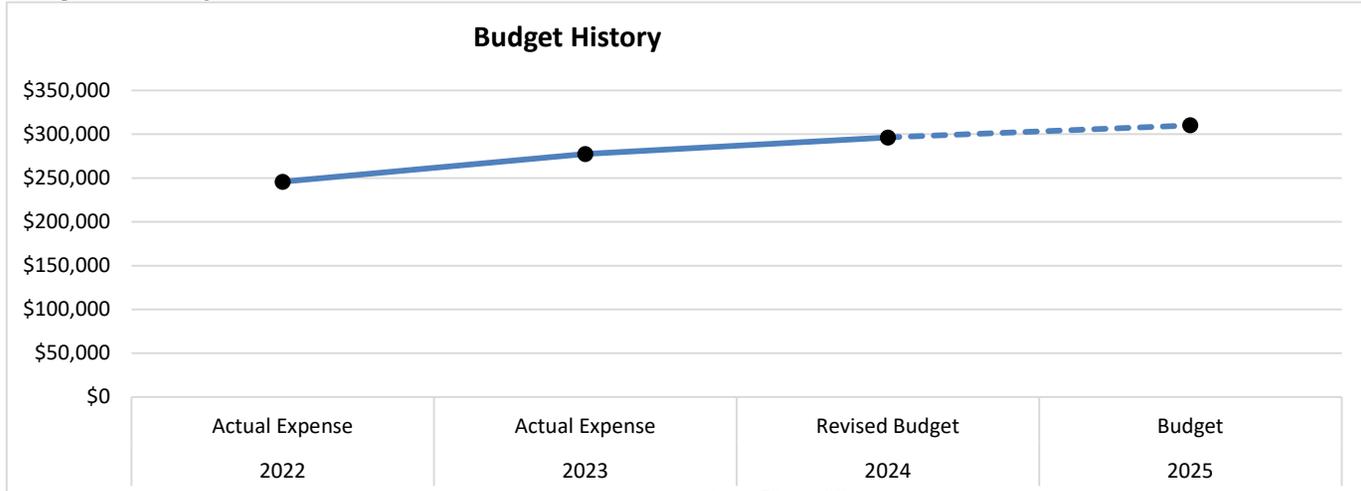
Town Clerk:

- The Elections/Registration and Town Clerk were combined in FY23 into one budget with two divisions.
- Budget request provides necessary funding to update the town code and the annual maintenance/hosting as well as increased costs for software maintenance for programs used in the office.
- Budget line items reorganized to streamline accounting. Funds were shifted between lines to reduce the overall number of lines in the budget.

Elections/Registration:

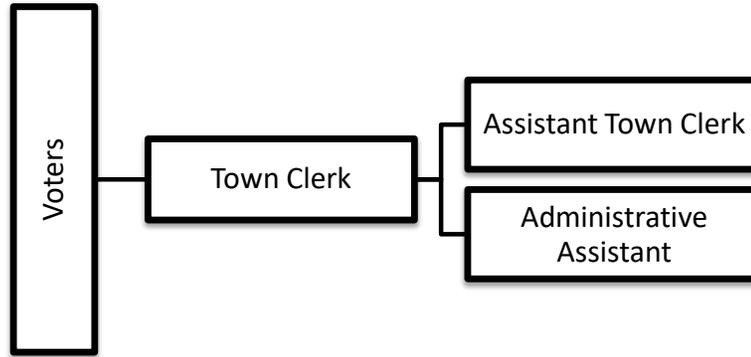
- Continue to implement changes to election laws including by mail balloting and early voting initiatives expected as they may be approved by the state or federal government.
- FY25 anticipates three election events.
- Increase in overall costs for election supplies and costs of ballots.

Budget Summary



Town Clerk & Elections/Registration

Department - Organizational Summary

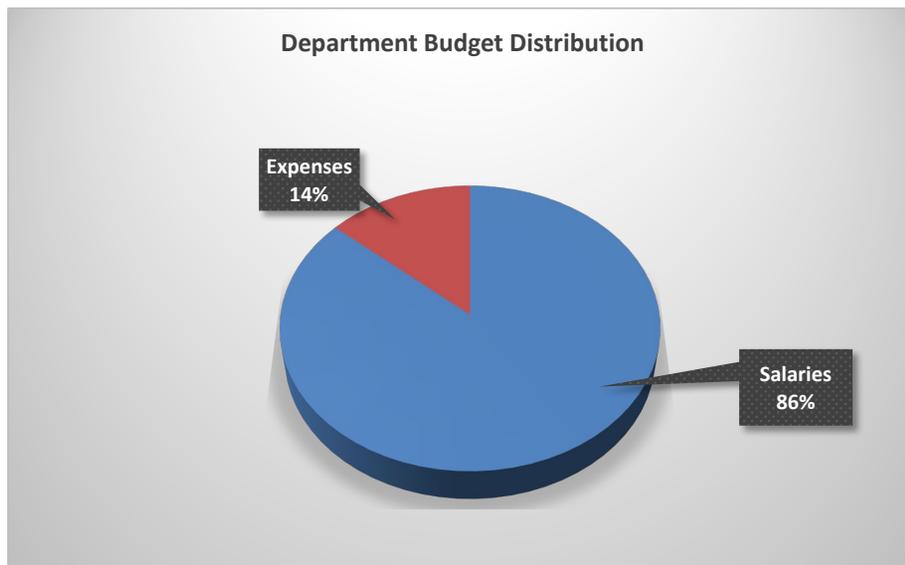


Total Staff - # of FTE's 3 FTE

Notes

Town Clerk Department: Includes the Town Clerk, Assistant Town Clerk, Admin. Assistant, and Election Wor

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	217,750	243,338	258,154	267,799	9,645	3.74%
Expenses	28,098	34,020	38,300	42,300	4,000	10.44%
Total	245,849	277,358	296,454	310,099	13,645	4.60%



Town Clerk & Elections/Registration



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)		
Town Clerk Salaries								
TOWN CLERK	\$ 102,605	\$ 106,196	\$ 110,487	\$ 114,948	\$ 114,948	\$ 4,461	4.04%	
ASST TOWN CLERK	\$ 57,423	\$ 59,451	\$ 70,123	\$ 73,076	\$ 73,076	\$ 2,953	4.21%	
STIPENDS	\$ 1,000	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%	
LONGEVITY	\$ 425	\$ 500	\$ 550	\$ 600	\$ 600	\$ 50	9.09%	
Elections & Registrations Salaries								
ADMINISTRATIVE ASSISTANT	\$ 46,631	\$ 49,645	\$ 51,874	\$ 54,055	\$ 54,055	\$ 2,181	4.20%	
REGISTRARS	\$ 1,400	\$ 950	\$ 1,514	\$ 1,514	\$ 1,514	\$ -	0.00%	
ELECTION WORKERS	\$ 6,293	\$ 22,195	\$ 17,506	\$ 17,506	\$ 17,506	\$ -	0.00%	
OVERTIME	\$ 1,649	\$ 3,301	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%	
LONGEVITY	\$ 325	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Salaries	\$ 217,750	\$ 243,338	\$ 258,154	\$ 267,799	\$ 267,799	\$ 9,645	3.74%	
Town Clerk Expenses								
OFFICE EQUIPMENT MAINTENANCE	\$ 1,799	\$ 1,285	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%	
PEST CONTROL SERVICES	\$ 270	\$ 277	\$ 400	\$ 400	\$ 400	\$ -	0.00%	
TRAINING & DEVELOPMENT	\$ 925	\$ 1,100	\$ 4,700	\$ 4,700	\$ 4,700	\$ -	0.00%	
POSTAGE	\$ 335	\$ 298	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.00%	
ADVERTISING-GENERAL	\$ 577	\$ 441	\$ 500	\$ 500	\$ 500	\$ -	0.00%	
PRINTING SERVICES	\$ -	\$ 5,038	\$ 900	\$ 900	\$ 900	\$ -	0.00%	
BOOK BINDING SERVICES	\$ -	\$ -	\$ 350	\$ 350	\$ 350	\$ -	0.00%	
MICROFILMING SERVICES	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%	
RECORDS PRESERVATION	\$ 178	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
OFFICE SUPPLIES	\$ 739	\$ 1,347	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	0.00%
BOUND BOOKS	\$ 142	\$ 41	\$ 150	\$ 150	\$ 150	\$ -	0.00%
TOWN CODE	\$ 5,416	\$ 2,348	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
IN STATE TRAVEL	\$ 193	\$ 681	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 1,779	\$ 2,424	\$ -	\$ -	\$ -	\$ -	0.00%
OUT OF STATE TRAVEL	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 485	\$ 585	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ -	\$ -	\$ 125	\$ 125	\$ 125	\$ -	0.00%
OFFICE EQUIPMENT/FURNISHINGS	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Elections & Registrations Expenses							
OFFICE EQUIPMENT MAINTENANCE	\$ 1,800	\$ 3,750	\$ 3,250	\$ 3,250	\$ 3,250	\$ -	0.00%
OTHER IT SERVICE CONTRACTS	\$ 1,316	\$ 3,887	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
POSTAGE	¹ \$ 4,873	\$ 5,336	\$ 6,000	\$ 10,000	\$ 10,000	\$ 4,000	66.67%
PRINTING SERVICES	\$ 5,771	\$ 2,550	\$ 5,750	\$ 5,750	\$ 5,750	\$ -	0.00%
OFFICE SUPPLIES	\$ 516	\$ 691	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	0.00%
IN STATE TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 521	\$ 1,745	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 184	\$ 195	\$ 175	\$ 175	\$ 175	\$ -	0.00%
Expenses	\$ 28,098	\$ 34,020	\$ 38,300	\$ 42,300	\$ 42,300	\$ 4,000	10.44%

Total Department	\$ 245,849	\$ 277,358	\$ 296,454	\$ 310,099	\$ 310,099	\$ 13,645	4.60%
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Footnotes:

Salaries:

Overall increase covers step increases as well as cost-of-living increases due to employees.

Purchased Services & Supplies:

¹ Overall budget increase for FY25 is the result of three elections that will require additional early voting by mail. These election events will require additional postage funds to cover costs.

Land Use and Economic Development



FY 2025 Operational Budget Request

Department Head: Paige Duncan, AICP (Formerly)

Mission:

Planning: The mission of the Land Use Department, Planning Division, is to integrate and coordinate the functions of long-range planning, natural resource protection, development regulation, land management and land use control so that the Town can better formulate and pursue a unified development strategy to preserve its unique character in service to the community.

Zoning Board: The mission of the Zoning Board of Appeals is upon application, to hear and act on zoning, sign and general by-law matters in regards to variances, administrative appeals, comprehensive, and special permits.

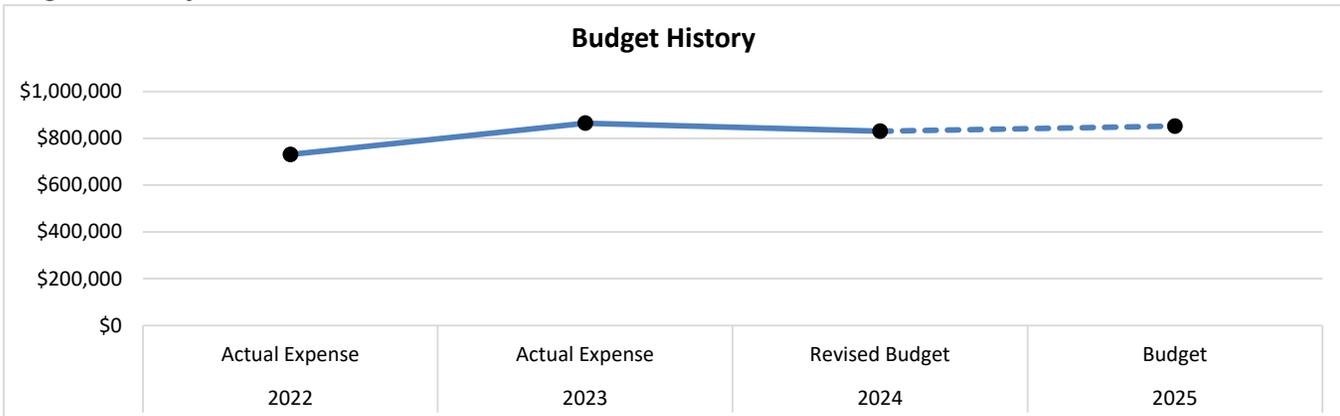
Conservation: The Foxborough Conservation Commission is dedicated to conserving, protecting, and preserving the ecological integrity of the Town’s wetlands and natural resources for the common good. Established in 1961, the Commission is responsible for managing 2,000 +/- acres of land and waterbodies for open space and conservation purposes, accepting gifts of land and money for conservation purposes, maintaining the town’s Open Space and Recreation Plan, seeking grant money for conservation purposes, administering the Massachusetts Wetland Protection Act (M.G.L. Ch. 131, § 40) and the Foxborough Wetlands Protection Bylaw (Code of Foxborough, Ch. 267), providing environmental education, and advising town boards on environmental concerns.

Inspections: The Inspections Division is responsible for enforcing several State and Local rules and regulations, including the Massachusetts State Building Code, Electrical Code, Plumbing & Gas Code, and the Town of Foxborough Zoning Bylaws. For information regarding the Massachusetts State Building Code, Licensed Contractors or the Home Improvement Contractors Program, visit the Massachusetts Board of Building Regulations and Standards at www.mass.gov/dps.

Budget Highlights for FY 2025:

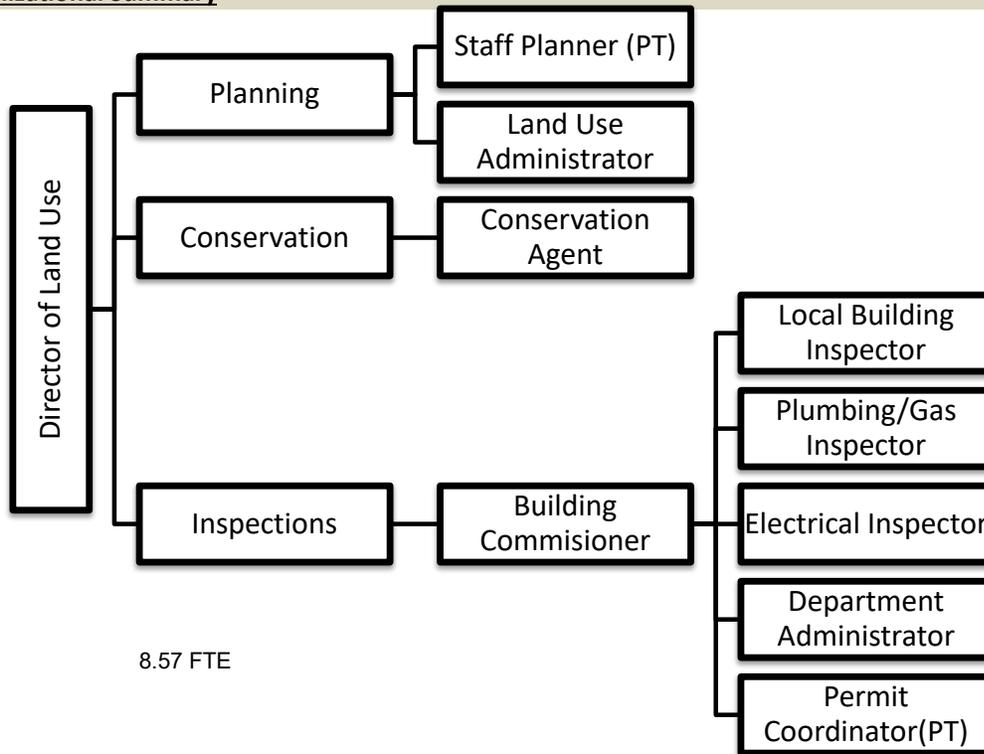
- The budget is proposed to increase by 2.63% compared to FY24.
- Department of Land Use includes Inspections, Conservation, Zoning Board and Planning Divisions.
- Salary budget includes COLA, step increases, and longevity due to employees.
- Minimal use of architectural/engineering budget to date due to conservative approach to spending. The architectural/engineering budget is critical to maintain to ensure ability to leverage for grant matches.
- Budget line items reorganized to streamline accounting. Funds were shifted between lines to reduce the overall number of lines in the budget.

Budget Summary



Land Use and Economic Development

Department - Organizational Summary



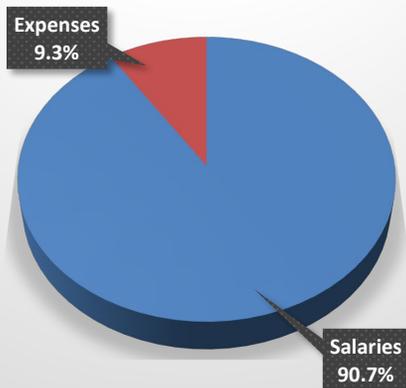
Total Staff - # of FTE's 8.57 FTE

Notes Staff Planner is 25 hours per week. Land Use Administrator is shared with Conservation Commission and also supports the Zoning Board of Appeals.

Land Use Department: Includes Planning, Inspections, Conservation, and Board of Appeals.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	699,656	817,661	751,344	773,198	21,854	2.91%
Expenses	31,328	46,921	79,104	79,104	-	0.00%
Total	730,984	864,582	830,448	852,302	21,854	2.63%

FY25 Department Budget Distribution



Land Use and Economic Development



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
Planning Salaries							
LAND USE DIRECTOR	\$ 120,783	\$ 127,994	\$ 131,145	\$ 136,451	\$ 136,394	\$ 5,249	4.00%
LAND USE ADMINISTRATOR	\$ 37,738	\$ 39,071	\$ 40,650	\$ 42,270	\$ 42,270	\$ 1,620	3.99%
STAFF PLANNER	\$ 50,883	\$ 49,590	\$ 50,582	\$ 52,631	\$ 52,631	\$ 2,049	4.05%
STIPENDS	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
LONGEVITY	\$ 1,138	\$ 1,321	\$ 1,450	\$ 1,562	\$ 1,562	\$ 112	7.72%
Conservation Salaries							
CONSERVATION AGENT	\$ 73,441	\$ 75,967	\$ 79,041	\$ 82,195	\$ 82,195	\$ 3,154	3.99%
SECRETARY	\$ 19,684	\$ 20,380	\$ 21,203	\$ 22,049	\$ 22,049	\$ 846	3.99%
LONGEVITY	\$ 670	\$ 757	\$ 880	\$ 885	\$ 885	\$ 5	0.57%
Inspections Salaries							
BUILDING COMMISSIONER	\$ 106,876	\$ 113,888	\$ 119,906	\$ 124,717	\$ 124,717	\$ 4,811	4.01%
LOCAL INSPECTORS	\$ 102,535	\$ 158,599	\$ 80,000	\$ 81,495	\$ 81,495	\$ 1,495	1.87%
ELECTRICAL INSPECTOR	\$ 59,895	\$ 60,750	\$ 66,084	\$ 66,084	\$ 66,084	\$ -	0.00%
PLUMBING INSPECTOR	\$ 60,750	\$ 60,435	\$ 66,084	\$ 66,084	\$ 66,084	\$ -	0.00%
GAS INSPECTORS	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
SEALER OF WEIGHTS/MEASURES	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
DEPARTMENT ADMINISTRATOR	\$ 58,840	\$ 73,884	\$ 84,979	\$ 88,294	\$ 88,294	\$ 3,315	3.90%
OVERTIME	\$ 92	\$ 3,304	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
LONGEVITY	\$ 1,231	\$ 1,956	\$ 1,740	\$ 938	\$ 938	\$ (802)	-46.09%
SICK LEAVE/VACATION BUY BACK	\$ -	\$ 24,665	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries	\$ 699,656	\$ 817,661	\$ 751,344	\$ 773,255	\$ 773,198	\$ 21,854	2.91%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)		
Planning Expenses								
MUNICIPAL COMMITTEES EXPENSES	\$ 619	\$ 524	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.00%	
TRAINING & DEVELOPMENT	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%	
ARCHITECTS & ENGINEERS	\$ 4,004	\$ 17,753	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%	
POSTAGE	\$ 237	\$ 241	\$ 600	\$ 600	\$ 600	\$ -	0.00%	
ADVERTISING-GENERAL	\$ 2,033	\$ 647	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%	
PRINTING SERVICES	\$ 308	\$ 683	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%	
OFFICE SUPPLIES	\$ 3,798	\$ 1,713	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.00%	
IN STATE TRAVEL	\$ -	\$ 1,034	\$ -	\$ -	\$ -	\$ -	0.00%	
MEETINGS & CONFERENCES	\$ 130	\$ 1,685	\$ -	\$ -	\$ -	\$ -	0.00%	
DUES AND MEMBERSHIPS	\$ 1,528	\$ 1,589	\$ -	\$ -	\$ -	\$ -	0.00%	
Conservation Expenses								
CLOTHING ALLOWANCES	\$ 103	\$ -	\$ 475	\$ 475	\$ 475	\$ -	0.00%	
GROUNDS MAINTENANCE	\$ 7,331	\$ 5,989	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%	
TRAINING & DEVELOPMENT	\$ -	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.00%	
OTHER PROFESSIONAL SERVICES	\$ -	\$ 40	\$ 300	\$ 300	\$ 300	\$ -	0.00%	
POSTAGE	\$ 48	\$ 108	\$ 200	\$ 200	\$ 200	\$ -	0.00%	
ADVERTISING-GENERAL	\$ 71	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%	
PRINTING SERVICES	\$ 692	\$ 888	\$ 600	\$ 600	\$ 600	\$ -	0.00%	
OFFICE SUPPLIES	\$ 304	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%	
MEETINGS & CONFERENCES	\$ 425	\$ 150	\$ -	\$ -	\$ -	\$ -	0.00%	
DUES AND MEMBERSHIPS	\$ 755	\$ 812	\$ -	\$ -	\$ -	\$ -	0.00%	
Inspections Expenses								
CLOTHING ALLOWANCES	\$ 560	\$ 184	\$ 692	\$ 692	\$ 692	\$ -	0.00%	
VEHICLE MAINTENANCE	\$ 62	\$ 245	\$ 3,075	\$ 3,075	\$ 3,075	\$ -	0.00%	
EQUIPMENT MAINTENANCE	\$ -	\$ 524	\$ 500	\$ 500	\$ 500	\$ -	0.00%	
TRAINING & DEVELOPMENT	\$ -	\$ 400	\$ 4,762	\$ 4,762	\$ 4,762	\$ -	0.00%	
OTHER PROFESSIONAL SERVICES	\$ 1,266	\$ -	\$ 2,050	\$ 2,050	\$ 2,050	\$ -	0.00%	
POSTAGE	\$ 156	\$ 209	\$ 400	\$ 400	\$ 400	\$ -	0.00%	

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
TELEPHONE	\$ 620	\$ 946	\$ 700	\$ 700	\$ 700	\$ -	0.00%
PRINTING SERVICES	\$ 268	\$ 126	\$ 400	\$ 400	\$ 400	\$ -	0.00%
OFFICE SUPPLIES	\$ 1,500	\$ 2,892	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	0.00%
TRAVEL REIMBURSEMENT	\$ 3,546	\$ 3,353	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 605	\$ 1,674	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 360	\$ 400	\$ -	\$ -	\$ -	\$ -	0.00%
COMMISSION ON DISABILITY EXPENSES	\$ -	\$ 1,964	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
OFFICE EQUIPMENT/FURNISHINGS	\$ -	\$ 148	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 31,328	\$ 46,921	\$ 79,104	\$ 79,104	\$ 79,104	\$ -	0.00%

Total Department	\$ 730,984	\$ 864,582	\$ 830,448	\$ 852,359	\$ 852,302	\$ 21,854	2.63%
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Footnotes:

Salaries & Wages:

Budget request lines include COLA, step increases, and longevity due to employees per CBAs.

Purchased Services & Supplies:

All purchased services and expenses are proposed to be level funded compared to FY24.

Municipal Buildings



FY 2025 Operational Budget Request

Department Head: Marie Almodovar

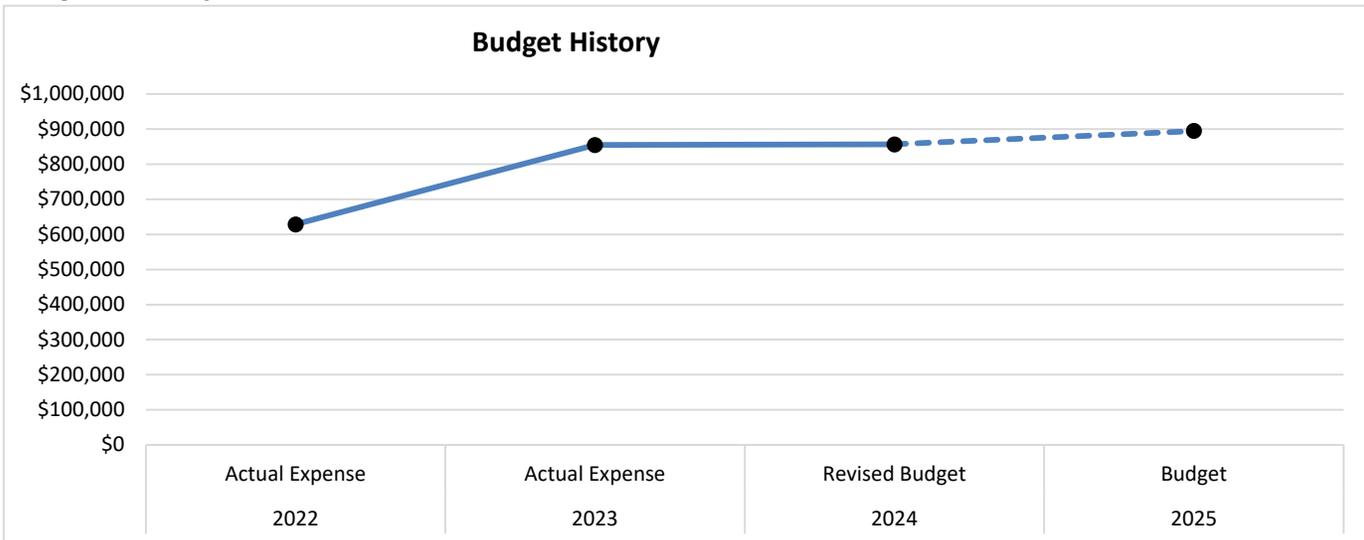
Mission:

Maintain the Town Municipal buildings and offices for department occupancy, public use, and maximum useful life. Ensure Town buildings are maintained in a manner that provides a safe working environment for staff and an accessible and inviting atmosphere for residents and guests to conduct business.

Budget Highlights for FY 2025:

- Budget increase in line with historical expenses and anticipated needs for utilities, gas/fuel, and building maintenance costs.
- Budget includes personnel costs for Facilities Manager, Assistant Facilities Manager, and OT for maintenance staff.
- Building maintenance for municipal buildings is managed centrally per mutual agreement by Board of Selectmen and School Committee.
- Gasoline costs and fuel pump maintenance for all Town departments excluding Schools, Snow & Ice, and Water department is budgeted for in the Central Maintenance budget.
- Budget includes maintenance, utility, and phone expenses for Town Hall, Joint Public Safety Building, Library, Senior Center, Recreation, and Memorial Hall.
- Budget also includes annual sewer bill due to the Sewer Enterprise fund.
- This budget request represents an overall increase of 4.36% compared to FY24's budget.

Budget Summary



Municipal Buildings

Department - Organizational Summary

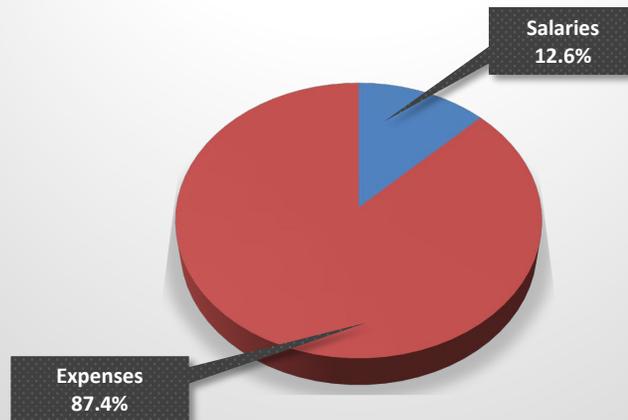


Notes

Mun Bldg Department: Includes shared personnel costs for Facilities Manager & Assistant Facilities Manager.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	99,409	105,410	109,764	112,878	3,114	2.84%
Expenses	529,412	749,715	747,100	781,383	34,283	4.59%
Total	628,821	855,126	856,864	894,261	37,397	4.36%

FY25 Department Budget Distribution



Municipal Buildings



Department: Line item budget

		2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
MAINTENANCE/TRADESMAN	¹	\$ 84,608	\$ 89,311	\$ 91,990	\$ 94,751	\$ 94,751	\$ 2,761	3.00%
OVERTIME		\$ 3,706	\$ 4,556	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
STIPENDS		\$ 11,095	\$ 11,543	\$ 11,774	\$ 12,127	\$ 12,127	\$ 353	3.00%
Salaries		\$ 99,409	\$ 105,410	\$ 109,764	\$ 112,878	\$ 112,878	\$ 3,114	2.84%
ELECTRICITY		\$ 152,537	\$ 132,295	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	0.00%
HEATING FUEL		\$ 72,833	\$ 76,796	\$ 78,000	\$ 80,000	\$ 80,000	\$ 2,000	2.56%
NON-HEAT FUEL		\$ 11,791	\$ 236,149	\$ 180,000	\$ 202,400	\$ 202,400	\$ 22,400	12.44%
FUEL PUMP MAINTENANCE		\$ 3,897	\$ 15,750	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
SEWER		\$ 35,144	\$ 35,924	\$ 38,000	\$ 38,000	\$ 38,000	\$ -	0.00%
BUILDING MAINTENANCE		\$ 190,374	\$ 189,601	\$ 190,000	\$ 199,883	\$ 199,883	\$ 9,883	5.20%
CUSTODIAL SERVICES		\$ 16,632	\$ 17,280	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.00%
TELEPHONE		\$ 44,267	\$ 43,959	\$ 47,000	\$ 47,000	\$ 47,000	\$ -	0.00%
CUSTODIAL SUPPLIES		\$ 1,937	\$ 1,962	\$ 2,100	\$ 2,100	\$ 2,100	\$ -	0.00%
Expenses		\$ 529,412	\$ 749,715	\$ 747,100	\$ 781,383	\$ 781,383	\$ 34,283	4.59%
Total Department		\$ 628,821	\$ 855,126	\$ 856,864	\$ 894,261	\$ 894,261	\$ 37,397	4.36%

Footnotes:

Salaries & Wages:

¹ Maintenance/Tradesman - includes funds to support COLA and step increases.

Purchased Services & Supplies:

FY25's budget proposals an overall 4.59% increase to support historical and anticipated needs. Increases are needed to cover utilities, gas/fuel, and maintenance costs.

Foxborough Police Department



FY 2025 Operational Budget Request

Department Head: Michael Grace

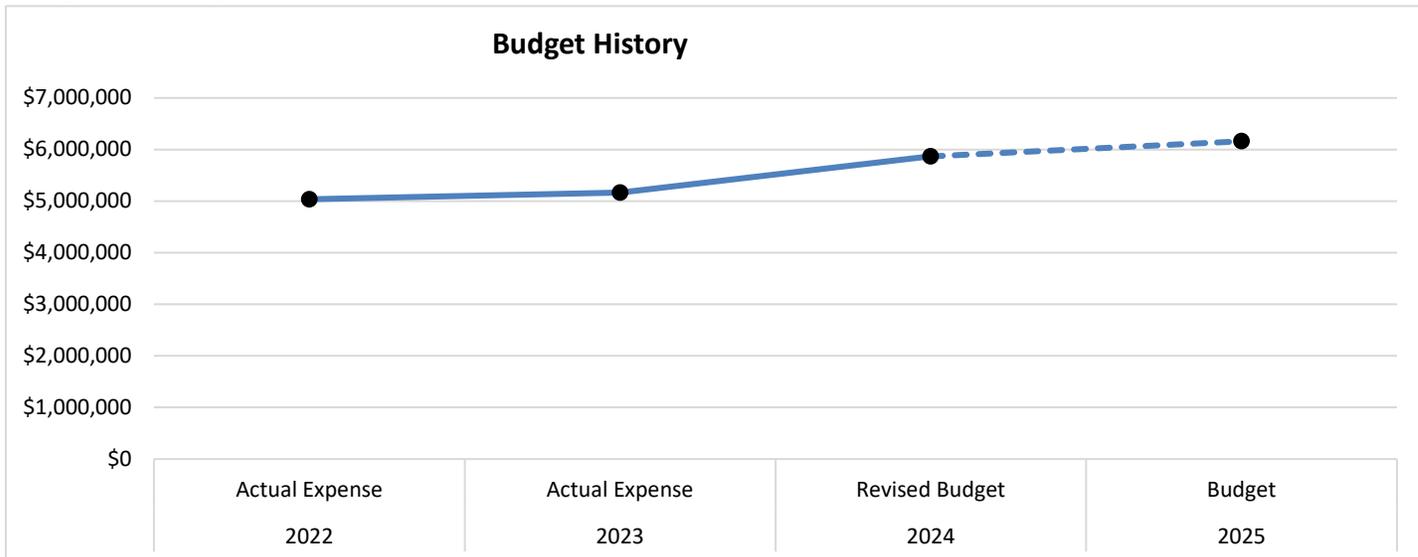
Mission:

The mission of the Foxborough Police Department is to make Foxborough a safe and secure community; to constantly reassess our role and responsibilities in the context of employee feedback, citizen feedback, and national law enforcement standards; and to creatively contribute to the social well-being and quality of life for our residents, business owners, and visitors.

Budget Highlights for FY 2025:

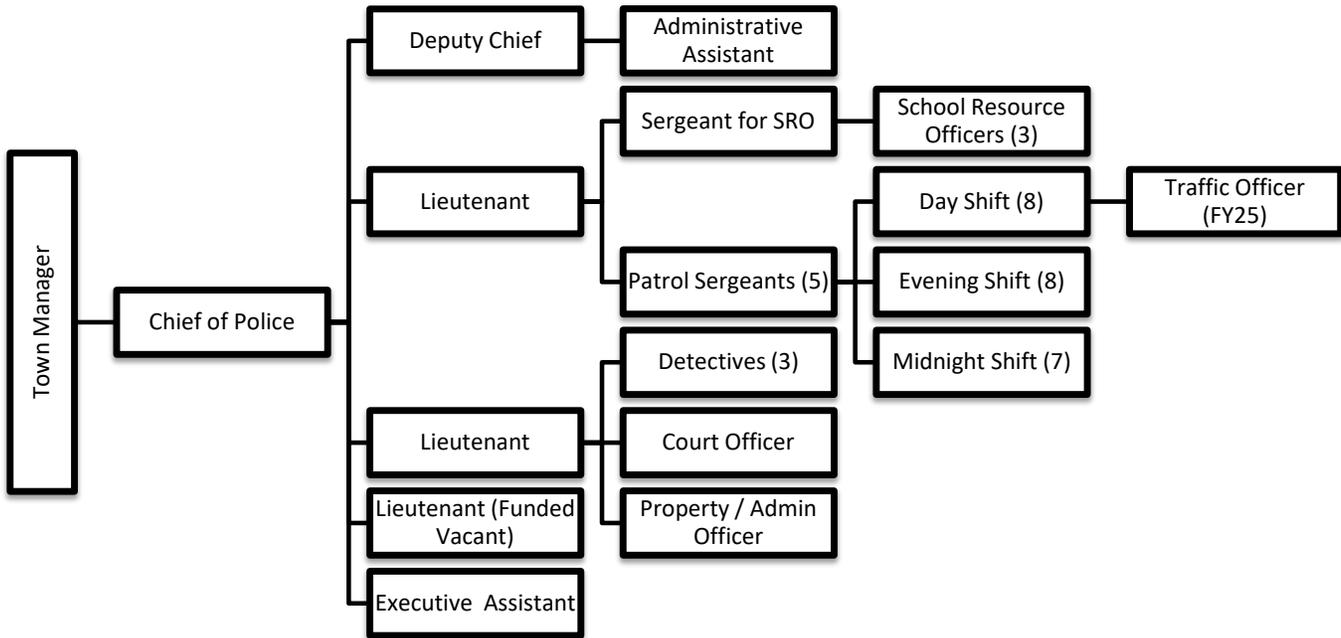
- Overall 5.00% increase compared to FY24's budget; lines adjusted to reflect needs as well as contractual obligations under the current CBA.
- Continue to build off a sound detailed budget that exercises fiscal responsibility while providing the highest quality service to the community.
- Budget includes a request to add one additional School Resource Officer (RSO) supported by funding from the Foxborough Public Schools and Foxborough Regional Charter School.
- The Department also submitted an additional request for one additional patrolman. However, due to the limited availability of funding, this position was not included as part of the Town Manager's recommended budget.
- Budget line items reorganized to streamline accounting. Funds were shifted between lines to reduce the overall number of lines in the budget.

Budget Summary



Foxborough Police Department

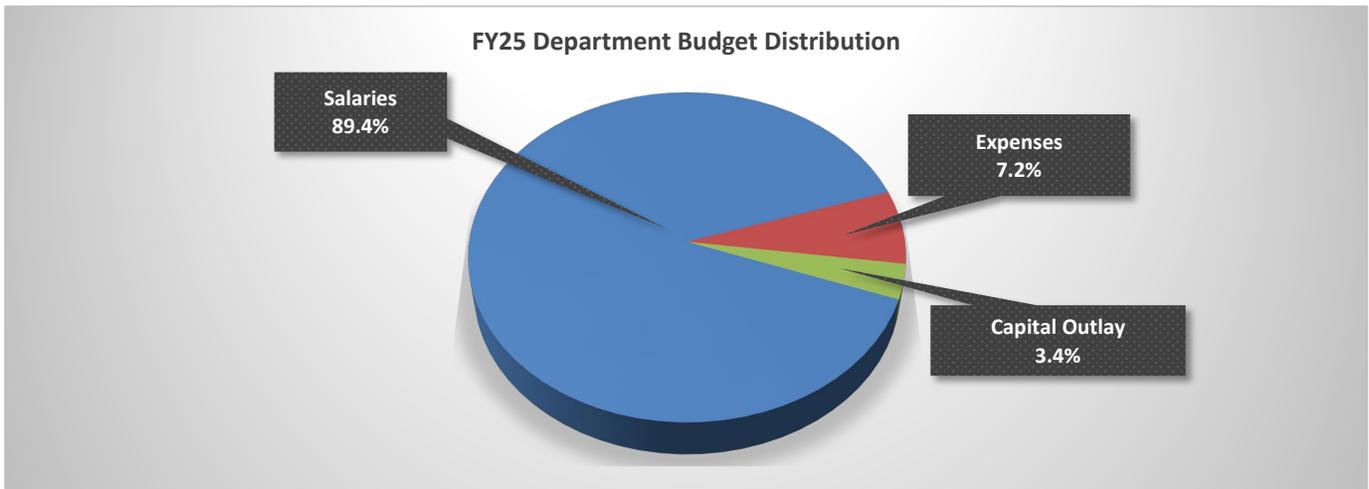
Department - Organizational Summary



Total Staff - # of FTE's 65 FTE (includes one new position as well as reserve officers)

Police Department: Includes Chiefs, Lieutenants, Sergeants, Administrative staff, Detectives, Patrolmen, etc.

	2022	2023	2024	2025	2025 vs. 2023	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	4,443,663	4,586,915	5,224,013	5,506,524	282,511	5.41%
Expenses	442,582	415,474	432,898	442,723	9,825	2.27%
Capital Outlay	149,632	166,128	209,676	210,572	896	0.43%
Total	5,035,878	5,168,517	5,866,587	6,159,819	293,232	5.00%



Foxborough Police Department



Department: Line item budget

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
CHIEF	¹	\$ 180,267	\$ 189,043	\$ 196,730	\$ 202,632	\$ 202,632	\$ 5,902	3.00%
DEPUTY POLICE CHIEF	²	\$ 129,899	\$ 133,131	\$ 136,472	\$ 148,210	\$ 148,210	\$ 11,738	8.60%
LIEUTENANTS (3)	³	\$ 216,878	\$ 226,259	\$ 338,480	\$ 352,020	\$ 352,020	\$ 13,540	4.00%
POLICE SERGEANTS (6)	⁴	\$ 530,725	\$ 525,716	\$ 557,389	\$ 574,111	\$ 574,111	\$ 16,722	3.00%
PATROLMEN	⁵	\$ 1,918,750	\$ 1,962,204	\$ 2,265,533	\$ 2,461,319	\$ 2,382,965	\$ 117,432	5.18%
ANIMAL CONTROL OFFICER	⁶	\$ 55,175	\$ 57,112	\$ 59,398	\$ 61,774	\$ 61,774	\$ 2,376	4.00%
ADMINISTRATIVE STAFF	⁷	\$ 138,748	\$ 142,088	\$ 147,773	\$ 154,920	\$ 154,920	\$ 7,147	4.84%
RESERVE OFFICER		\$ 11,938	\$ 19,317	\$ 16,100	\$ 16,100	\$ 16,100	\$ -	0.00%
OVERTIME		\$ 5,294	\$ 11,034	\$ 6,120	\$ 6,304	\$ 6,304	\$ 184	3.01%
PATROL OT	⁸	\$ 576,089	\$ 504,194	\$ 446,634	\$ 460,034	\$ 460,034	\$ 13,400	3.00%
COURT OT	⁹	\$ 23,644	\$ 24,488	\$ 66,599	\$ 48,567	\$ 48,567	\$ (18,032)	-27.08%
INVESTIGATIONS OT	¹⁰	\$ 18,773	\$ 18,844	\$ 24,047	\$ 24,769	\$ 24,769	\$ 722	3.00%
TRAINING OT	¹¹	\$ 90,058	\$ 118,220	\$ 91,229	\$ 123,966	\$ 123,966	\$ 32,737	35.88%
SICK LEAVE INCENTIVE		\$ 10,560	\$ 11,892	\$ 23,088	\$ 23,088	\$ 23,088	\$ -	0.00%
STIPENDS	¹³	\$ 473,570	\$ 561,093	\$ 700,201	\$ 795,075	\$ 777,624	\$ 77,423	11.06%
HOLIDAY PAY		\$ 22,278	\$ 23,030	\$ 125,933	\$ 125,933	\$ 125,933	\$ -	0.00%
LONGEVITY		\$ 18,195	\$ 18,673	\$ 18,725	\$ 20,445	\$ 20,445	\$ 1,720	9.19%
SICK LEAVE/VACATION BUY BACK		\$ 22,822	\$ 40,577	\$ 3,562	\$ 3,062	\$ 3,062	\$ (500)	-14.04%
Salaries		\$ 4,443,663	\$ 4,586,915	\$ 5,224,013	\$ 5,602,329	\$ 5,506,524	\$ 378,316	5.41%
TUITION REIMBURSEMENT		\$ 21,513	\$ 24,495	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
UNIFORMS	¹⁴	\$ 87,361	\$ 74,191	\$ 88,245	\$ 97,070	\$ 95,070	\$ 6,825	7.73%
VEHICLE MAINTENANCE		\$ 46,475	\$ 37,031	\$ 41,470	\$ 41,470	\$ 41,470	\$ -	0.00%

	2022	2023	2024	2025	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
EQUIPMENT MAINTENANCE	\$ 4,717	\$ 4,845	\$ -	\$ -	\$ -	\$ -	0.00%
COMPUTER/COMMUNICATIONS/OTHER EQUIPMENT	\$ 36,872	\$ 39,390	\$ 74,500	\$ 74,500	\$ 74,500	\$ -	0.00%
COMMUNICATIONS EQUIPMENT	\$ 9,907	\$ 9,356	\$ -	\$ -	\$ -	\$ -	0.00%
COPIER LEASE	\$ 9,570	\$ 8,745	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.00%
HEALTH/MEDICAL SERVICES	\$ 11,828	\$ 18,155	\$ 8,950	\$ 8,950	\$ 8,950	\$ -	0.00%
TRAINING & DEVELOPMENT	¹⁵ \$ 23,782	\$ 49,316	\$ 63,068	\$ 63,068	\$ 63,068	\$ -	0.00%
CONTRACTED SERVICES	\$ 15,163	\$ 32,137	\$ 13,000	\$ 16,000	\$ 15,000	\$ 2,000	15.38%
POSTAGE	\$ 1,754	\$ 2,473	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
TELEPHONE	\$ 22,149	\$ 22,421	\$ 25,015	\$ 25,015	\$ 25,015	\$ -	0.00%
PRINTING SERVICES	\$ 672	\$ 1,830	\$ -	\$ -	\$ -	\$ -	0.00%
GASOLINE	\$ 66,698	\$ 2,913	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
SUPPLIES	\$ 9,118	\$ 10,948	\$ 24,400	\$ 24,400	\$ 24,400	\$ -	0.00%
COPIER SUPPLIES	\$ 205	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PRISONER MEALS	\$ 298	\$ 663	\$ 800	\$ 800	\$ 800	\$ -	0.00%
AMMUNITION	\$ 27,868	\$ 20,967	\$ 19,000	\$ 19,000	\$ 19,000	\$ -	0.00%
LAW ENFORCEMENT EQUIPMENT	\$ -	\$ 436	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
K-9 EXPENSES	¹⁶ \$ 3,706	\$ 2,760	\$ 3,000	\$ 4,000	\$ 4,000	\$ 1,000	33.33%
ACO EXPENSES	\$ 2,108	\$ 1,044	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
BOUND BOOKS	\$ 910	\$ 3,234	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & TRAVEL	\$ 3,804	\$ 8,146	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 11,381	\$ 12,181	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 24,722	\$ 27,799	\$ 19,450	\$ 19,450	\$ 19,450	\$ -	0.00%
Expenses	\$ 442,582	\$ 415,474	\$ 432,898	\$ 445,723	\$ 442,723	\$ 9,825	2.27%

		2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
ANIMAL CONTROL OFFICER TRUCK		\$ 41,744	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CRUISERS	¹⁷	\$ 107,888	\$ 166,128	\$ 209,676	\$ 230,572	\$ 210,572	\$ 896	0.43%
Capital Outlay		\$ 149,632	\$ 166,128	\$ 209,676	\$ 210,572	\$ 210,572	\$ 896	0.43%
Total Department		\$ 5,035,878	\$ 5,168,517	\$ 5,866,587	\$ 6,258,624	\$ 6,159,819	\$ 389,037	5.00%

Footnotes:

Salaries & Wages:

- ¹ Chief - includes a potential 3.0% increase base on performance evaluation per contract.
- ² Deputy Police Chief - includes COLA, step, and adjustment to non-union managerial Grade 11 approved by Personnel Wage Board and the Select Board.
- ³ Lieutenants - includes COLA and step increases.
- ⁴ Police Sergeants - includes 3.0% added for contract and for the body worn camera agreement.
- ⁵ Patrolmen - includes 3.0% added per CBA and 1% for body worn camera agreement. The budget request includes one new School Resource Officer; a portion of the salary is proposed to be supported by Foxborough Public Schools and the Foxborough Regional Charter School. The Police Department also requested another additional officer as part of the FY25 budget. However, due to limited growth in available revenues, the Town Manager's recommended FY25 budget does not include the additional position.
- ⁶ Animal Control Officer - includes COLA and step increases per CBA.
- ⁷ Administrative Staff - includes COLA and step increases per CBA. Non-union managerial position is proposed to be moved from Grade 5 to Grade 6 as part of a evaluation and reclassification review.
- ⁸⁻¹¹ Patrol OT, Court OT, Investigations OT, Training OT - includes CBA increases reflective of salary and body worn camera agreements.
- ¹³ Stipends - \$20,811 for shift differential of 0.05%, \$34,668 for educational stipends to cover new degrees for current employees, \$21,944 for new hire(s) educational stipends per CBA.

Purchased Services & Supplies:

- ¹⁴ Uniforms - uniform and equipment costs have risen by 17% or more. Ballistic plate replacements are needed for active shooter vests.
- ¹⁵ Contracted Services - proposes an additional \$2,000 to support required increases.
- ¹⁶ K-9 Expenses - proposes an additional \$1,000 to support K-9 expenses increases related to supplies and veterinarian needs.
- ¹⁷ Cruisers - includes funds for two frontline cruisers and one administration vehicle. Average cruiser prices have increased by \$10,000 per vehicle. Original request was \$230,572 which was reduced to \$210,572. \$20K will be paid out of Police Revolving Fund for FY25. Funding will revert back to the General Fund in FY26.

Foxborough Police Department



Department: Capital Outlay Detail

Item #	Description	Addition/ Replacement/ Rehabilitation	<i>Less than 5 Years Useful Life</i>	
			Disposition of Equipment	FY 2025 Requested
1	Marked Police Cruiser	Replacement	move to detail fleet	77,786
2	Marked Police Cruiser	Replacement	move to detail fleet	77,786
3	Administrative Vehicle	Replacement	move to detail fleet	75,000
			TOTAL	230,572

Foxborough Fire & Rescue



FY 2025 Operational Budget Request

Department Head: Michael Kelleher

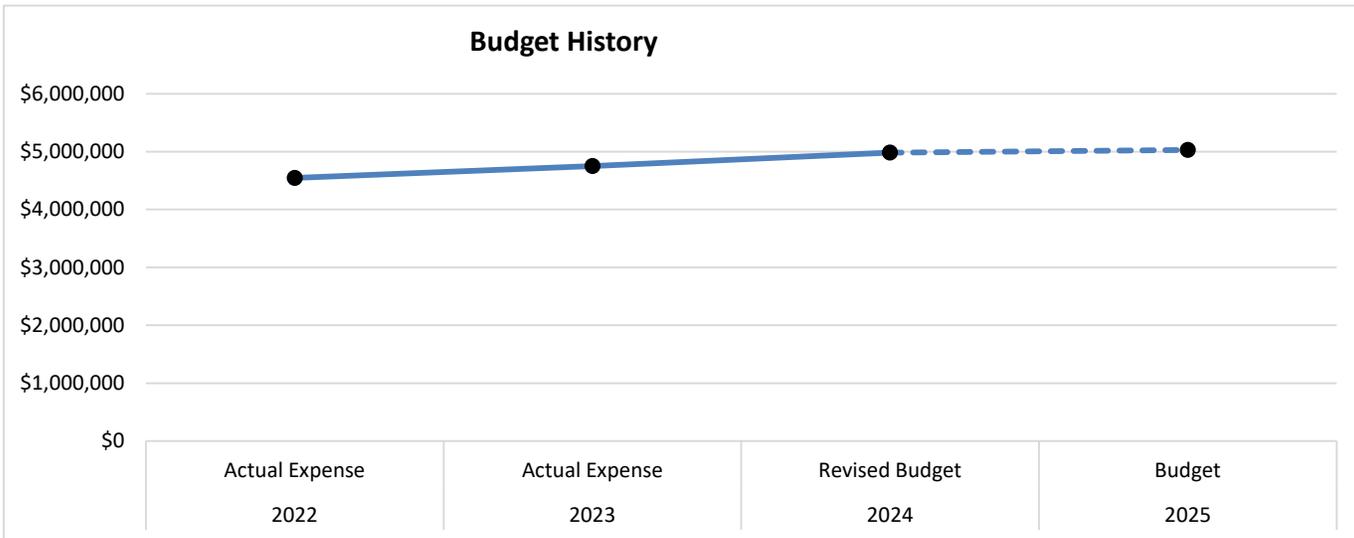
Mission:

It is the mission of The Foxborough Fire, Rescue and Emergency Services Department to be a best-in-class, all-hazards prevention, mitigation, public health and response organization that supports a safe, healthy, growing community; a leader in risk reduction, preparedness, service delivery, and operational effectiveness; highly valued as a community and business partner and as an employer of choice; and well-positioned to proactively meet the needs of our changing demographic and businesses while maintaining fiscal strength and stability.

Budget Highlights for FY 2025:

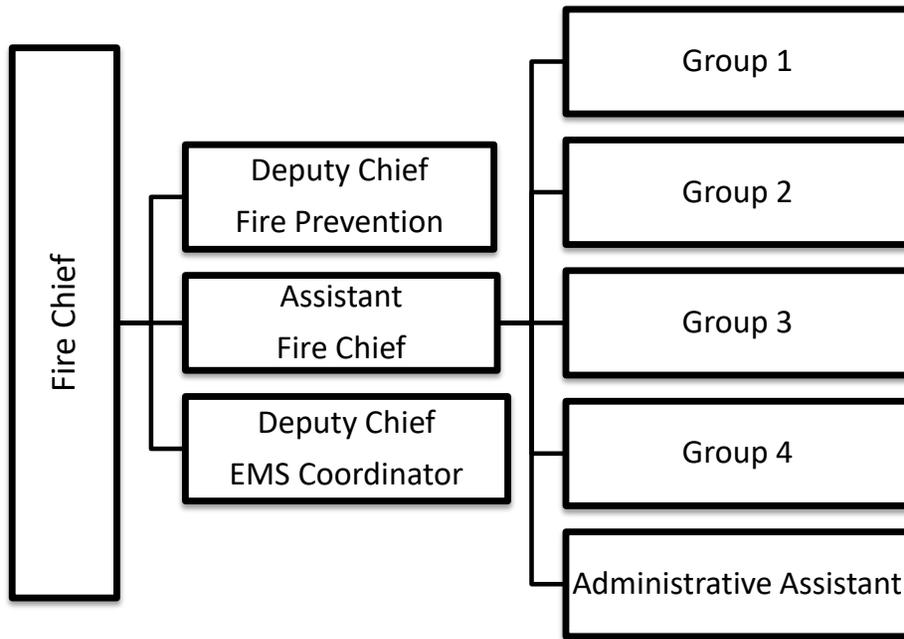
- Overall budget increase of 0.94% compared to FY24.
- Salaries, expenses, and capital outlay budgets adjusted to reflect department's needs and contractual obligations.
- Department request column includes a request for two additional Firefighters (\$144,066). However, due to the limited availability of funding, the two additional positions were not included as part of the Town Manager's recommended budget.
- The budget also proposes to transfer the Mechanic position to the Joint Public Safety Building budget.
- Budget line items reorganized to streamline accounting. Funds were shifted between lines to reduce the overall number of lines in the budget.

Budget Summary



Foxborough Fire & Rescue

Department - Organizational Summary



Total Staff - # of FTE's

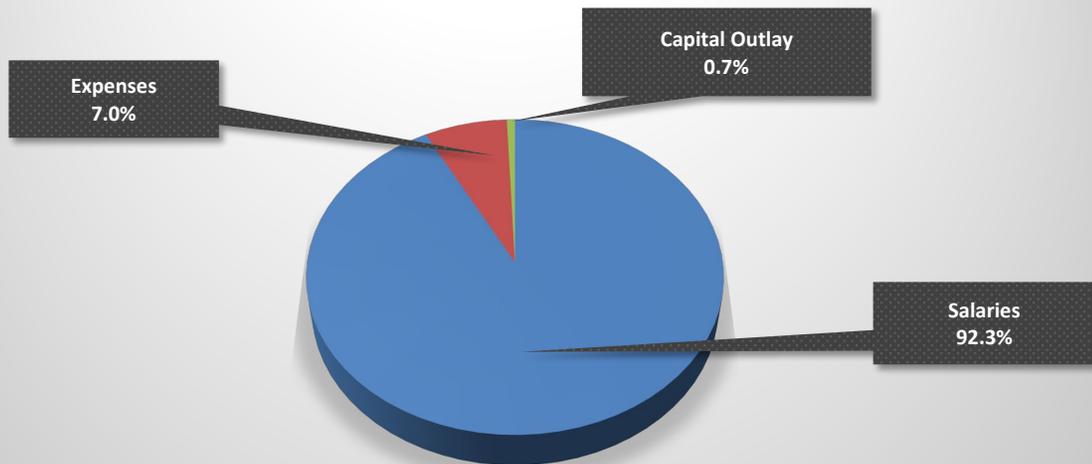
41 FTEs. A group is made of 1 Captain, 1 Lieutenant, and 6 Firefighters.

Notes

Fire Department: Includes the Fire Chief, Assistant Chief, 2 Deputy Chiefs, and staff.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	4,160,827	4,417,996	4,630,543	4,641,482	10,939	0.24%
Expenses	363,884	307,936	334,091	353,690	19,599	5.87%
Capital Outlay	22,000	28,000	18,000	34,500	16,500	91.67%
Total	4,546,711	4,753,932	4,982,634	5,029,672	47,038	0.94%

FY25 Department Budget Distribution



Foxborough Fire & Rescue



Department: Line item budget

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
Fire Salaries								
FIRE CHIEF		\$ 180,471	\$ 182,679	\$ 189,613	\$ 197,198	\$ 197,198	\$ 7,585	4.00%
DEPUTY FIRE CHIEFS (2)		\$ 217,778	\$ 223,755	\$ 234,503	\$ 243,884	\$ 243,884	\$ 9,381	4.00%
ASSISTANT FIRE CHIEF		\$ 126,073	\$ 131,830	\$ 135,746	\$ 148,165	\$ 148,165	\$ 12,419	9.15%
CAPTAINS (4)		\$ 337,960	\$ 345,665	\$ 352,580	\$ 359,642	\$ 359,642	\$ 7,062	2.00%
LIEUTENANTS (5)		\$ 308,744	\$ 340,429	\$ 320,526	\$ 408,664	\$ 408,664	\$ 88,138	27.50%
FIREFIGHTERS		\$ 71,007	\$ 26,055	\$ 119,332	\$ -	\$ -	\$ (119,332)	-100.00%
FIREFIGHTERS/EMERGENCY VEH TEC	¹	\$ 70,363	\$ 71,405	\$ 88,134	\$ -	\$ -	\$ (88,134)	-100.00%
FIREFIGHTER/PARAMEDIC	²	\$ 1,440,763	\$ 1,581,079	\$ 1,749,700	\$ 1,934,815	\$ 1,812,171	\$ 62,471	3.57%
CALL-PROVISIONAL FIREFIGHTERS	³	\$ 62,711	\$ 71,643	\$ 40,000	\$ 70,000	\$ 40,000	\$ -	0.00%
ADMINISTRATIVE STAFF	⁴	\$ 67,304	\$ 63,880	\$ 69,000	\$ 71,760	\$ 71,760	\$ 2,760	4.00%
OVERTIME		\$ 244	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OT - MISCELLANEOUS		\$ 4,318	\$ 1,767	\$ 5,202	\$ 5,307	\$ 5,307	\$ 105	2.02%
OT - FIRE ALARM/INVESTIGATION		\$ -	\$ -	\$ 1,041	\$ 1,041	\$ 1,041	\$ -	0.00%
OT - SHIFT HOLDOVER		\$ 1,580	\$ 1,989	\$ 8,237	\$ 8,237	\$ 8,237	\$ -	0.00%
OT - STORM COVERAGE		\$ 2,498	\$ -	\$ 3,825	\$ 3,825	\$ 3,825	\$ -	0.00%
OT - FIRE INSPECTION		\$ -	\$ -	\$ 1,041	\$ 1,041	\$ 1,041	\$ -	0.00%
OT - MECHANIC	⁵	\$ 50,758	\$ 39,430	\$ 22,550	\$ 25,000	\$ 25,000	\$ 2,450	10.86%
OT - EMS TRAINING		\$ 623	\$ 607	\$ 1,043	\$ 1,043	\$ 1,043	\$ -	0.00%
OT - MEETINGS		\$ 1,645	\$ 538	\$ 5,202	\$ 5,202	\$ 5,202	\$ -	0.00%
OT - FIRE TRAINING		\$ 6,470	\$ 5,875	\$ 15,601	\$ 15,601	\$ 15,601	\$ -	0.00%
OT - COMPUTER OT		\$ -	\$ -	\$ 1,561	\$ 1,561	\$ 1,561	\$ -	0.00%
OT - FULL RECALLS		\$ 5,364	\$ 7,875	\$ 35,700	\$ 35,700	\$ 35,700	\$ -	0.00%
OT - BEREAVEMENT COVERAGE		\$ 1,109	\$ -	\$ 969	\$ 969	\$ 969	\$ -	0.00%
OT - VACATION COVERAGE	⁶	\$ 260,710	\$ 198,457	\$ 256,040	\$ 261,161	\$ 261,161	\$ 5,121	2.00%

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
OT - PERSONAL COVERAGE	7	\$ 65,478	\$ 68,659	\$ 69,277	\$ 78,510	\$ 78,510	\$ 9,233	13.33%
OT - SICK COVERAGE		\$ 4,577	\$ 2,798	\$ 2,640	\$ 2,693	\$ 2,693	\$ 53	2.01%
OT - F-SICK COVERAGE		\$ 1,100	\$ 2,654	\$ 2,640	\$ 2,693	\$ 2,693	\$ 53	2.01%
OT - HOLIDAY COVERAGE	8	\$ 161,608	\$ 173,230	\$ 81,765	\$ 87,671	\$ 87,671	\$ 5,906	7.22%
OT - UNION LEAVE COVERAGE		\$ -	\$ -	\$ 1,584	\$ 1,584	\$ 1,584	\$ -	0.00%
WORKING CLASSIFICATION INCENTIVE		\$ -	\$ -	\$ 8,160	\$ 8,160	\$ 8,160	\$ -	0.00%
EDUCATION INCENTIVE PAY	9	\$ 109,018	\$ 219,287	\$ 221,719	\$ 232,805	\$ 229,751	\$ 8,032	3.62%
STIPENDS	10	\$ 385,185	\$ 539,238	\$ 400,620	\$ 408,633	\$ 390,265	\$ (10,355)	-2.58%
FF/TRAINING COORDINATOR	11	\$ 1,560	\$ 7,120	\$ 2,600	\$ 2,600	\$ 2,600	\$ -	0.00%
FF/EMS COORDINATOR	12	\$ 1,560	\$ 180	\$ 2,080	\$ 2,080	\$ 2,080	\$ -	0.00%
FF/FIRE ALARM COORDINATOR		\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
FF/SCBA COORDINATOR	13	\$ 780	\$ 1,930	\$ 2,080	\$ 2,080	\$ 2,080	\$ -	0.00%
CAPTAIN/IT COORDINATOR		\$ 765	\$ 780	\$ 2,080	\$ 2,080	\$ 2,080	\$ -	0.00%
FF/PUBLIC EDUCATION COORD.	14	\$ 780	\$ 780	\$ 2,080	\$ 2,080	\$ 2,080	\$ -	0.00%
COORDINATOR/SPECIALIST PAY		\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
HOLIDAY PAY		\$ 55,325	\$ 40,960	\$ 125,229	\$ 132,743	\$ 132,743	\$ 7,514	6.00%
LONGEVITY		\$ 21,525	\$ 19,100	\$ 23,843	\$ 24,320	\$ 24,320	\$ 477	2.00%
SICK LEAVE/VACATION BUY BACK		\$ 131,873	\$ 46,322	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries		\$ 4,160,827	\$ 4,417,996	\$ 4,630,543	\$ 4,815,548	\$ 4,641,482	\$ 185,005	0.24%
Fire Administration Expenses								
UNIFORMS		\$ 30,791	\$ 33,179	\$ 48,500	\$ 50,000	\$ 50,000	\$ 1,500	3.09%
UNIFORM CLEANING		\$ 14,800	\$ 14,600	\$ -	\$ -	\$ -	\$ -	0.00%
SOFTWARE MAINTENANCE		\$ 8,876	\$ 11,781	\$ 12,200	\$ 14,000	\$ 14,000	\$ 1,800	14.75%
LAUNDRY SERVICES		\$ 438	\$ 891	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH/MEDICAL SERVICES		\$ 4,353	\$ 5,838	\$ 4,000	\$ 4,080	\$ 4,080	\$ 80	2.00%
TRAINING & DEVELOPMENT		\$ -	\$ -	\$ 8,176	\$ 32,131	\$ 32,131	\$ 23,955	292.99%
ADVERTISING-GENERAL		\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
PHOTOGRAPHY SERVICES		\$ 553	\$ 417	\$ -	\$ -	\$ -	\$ -	0.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
CUSTODIAL SUPPLIES	\$ 367	\$ -	\$ 1,000	\$ 1,030	\$ 1,030	\$ 30	3.00%
FOOD - DEPARTMENTAL	\$ 182	\$ 1,199	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
BOOKS & SUBSCRIPTIONS	\$ 883	\$ 1,038	\$ -	\$ -	\$ -	\$ -	0.00%
CONFERENCES	\$ 4,160	\$ 4,413	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 1,755	\$ 1,660	\$ -	\$ -	\$ -	\$ -	0.00%
AWARDS	\$ 1,197	\$ 460	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER DEPARTMENTAL EXPENSES	\$ -	\$ 92	\$ -	\$ -	\$ -	\$ -	0.00%
Apparatus & Equipment Expenses							
TECHNOLOGY	\$ 4,519	\$ 4,709	\$ 5,000	\$ 5,150	\$ 5,150	\$ 150	3.00%
GASOLINE	\$ 18,479	\$ 156	\$ -	\$ -	\$ -	\$ -	0.00%
DIESEL FUEL	\$ 36,244	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
BUILDINGS - M & R SUPPLIES	\$ 1,038	\$ 3,047	\$ -	\$ -	\$ -	\$ -	0.00%
MAINT/REPAIR SUPPLIES	\$ 12,883	\$ 12,460	\$ 10,620	\$ 10,939	\$ 10,939	\$ 319	3.00%
APPARATUS REPAIR/ MAINTENANCE	\$ 22,548	\$ 20,221	\$ 29,700	\$ 35,000	\$ 35,000	\$ 5,300	17.85%
AMBULANCE REPAIR/MAINTENANCE ¹⁵	\$ 19,105	\$ 7,457	\$ 29,000	\$ 35,000	\$ 35,000	\$ 6,000	20.69%
APPARATUS REPAIR	\$ 10,652	\$ 17,449	\$ -	\$ -	\$ -	\$ -	0.00%
AMBULANCE REPAIR	\$ 11,127	\$ 6,379	\$ -	\$ -	\$ -	\$ -	0.00%
SAFETY/FIRE EQUIPMENT	\$ 9,449	\$ 5,150	\$ 14,050	\$ 14,050	\$ 14,050	\$ -	0.00%
FIRE EQUIP REPAIR	\$ 5,854	\$ 2,591	\$ -	\$ -	\$ -	\$ -	0.00%
FIRE ALARM SUPPLIES	\$ 96	\$ 455	\$ -	\$ -	\$ -	\$ -	0.00%
OUTSIDE REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER DEPARTMENTAL SUPPLIES	\$ 2,443	\$ 2,909	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0.00%
Fire Expenses							
MEDICAL DIRECTOR	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 175	\$ 1,719	\$ 13,350	\$ -	\$ -	\$ (13,350)	-100.00%
FIREFIGHTING SUPPLIES	\$ 766	\$ 3,489	\$ 4,400	\$ 4,532	\$ 4,532	\$ 132	3.00%
FIRE OUT-SIDE SCHOOLS	\$ 1,854	\$ 740	\$ -	\$ -	\$ -	\$ -	0.00%
FIRE EVALUATION DRILLS	\$ -	\$ 662	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 3,695	\$ 2,884	\$ -	\$ -	\$ -	\$ -	0.00%
EMS Expenses							

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
OTHER DEPARTMENT EXPENSES	\$ 2,038	\$ 439	\$ -	\$ -	\$ -	\$ -	0.00%
COMPUTER EQUIPMENT MAINTENANCE	\$ 803	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 6,426	\$ 1,699	\$ 10,605	\$ -	\$ -	\$ (10,605)	-100.00%
EMS/OTHER PUBLIC SAFETY SUPPLIES	\$ 46,743	\$ 43,721	\$ 84,000	\$ 88,200	\$ 88,200	\$ 4,200	5.00%
LICENSES, PERMITS & INSPECTION	\$ 11,337	\$ 9,922	\$ 20,215	\$ 20,215	\$ 20,215	\$ -	0.00%
OTHER PUBLIC SAFETY SUPPLIES	\$ 34,637	\$ 51,275	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 210	\$ 670	\$ -	\$ -	\$ -	\$ -	0.00%
PUBLIC HEALTH	\$ 1,123	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Office Expenses							
COPIER LEASE	\$ 2,610	\$ 2,659	\$ 4,400	\$ 4,488	\$ 4,488	\$ 88	2.00%
POSTAGE	\$ 464	\$ 665	\$ 1,275	\$ 1,275	\$ 1,275	\$ -	0.00%
TELEPHONE	\$ 7,793	\$ 9,169	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
OFFICE SUPPLIES	\$ 4,525	\$ 9,672	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
PUBLIC HEALTH	\$ 5,895	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.00%
Expenses	\$ 363,884	\$ 307,936	\$ 334,091	\$ 353,690	\$ 353,690	\$ 19,599	5.87%
PROTECTIVE EQUIPMENT	\$ 11,000	\$ 14,000	\$ 18,000	\$ 20,000	\$ 20,000	\$ 2,000	11.11%
BOAT REPLACEMENT	¹⁶ \$ 11,000	\$ 14,000	\$ -	\$ 14,500	\$ 14,500	\$ 14,500	0.00%
Capital Outlay	\$ 22,000	\$ 28,000	\$ 18,000	\$ 34,500	\$ 34,500	\$ 16,500	91.67%
Total Department	\$ 4,546,711	\$ 4,753,932	\$ 4,982,634	\$ 5,203,738	\$ 5,029,672	\$ 47,038	0.94%

2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024	
					\$ (+/-)	% (+/-)

Footnotes:

Salaries & Wages:

- ¹ Firefighter/Emergency Vehicle Tech - Mechanic position was transferred to the Joint-Public Safety Building account.
- ² Firefighter/Paramedic - Includes contractual step and cola increases. The Department request included two additional firefighters/paramedics (\$122,644). However, the Town Manager's recommended budget does not include the two new positions.
- ³ Call/Provisional Firefighters - Historically this program was underfunded since its implementation. Provisional firefighters are used to cover long-term injury and sick leave. The Town Manager's budget recommends level funding this line compared to FY24.
- ⁴ Office Manager - Includes additional funds to support contractual COLA and step increase as required by the CBA.
- ⁵ OT - Mechanic - Includes additional funds to support contractual increases.
- ⁶⁻⁸ OT (Vacation Coverage), OT (Personal Coverage), OT (Holiday Coverage) - The Union received a 2.0% raise in FY24 and will receive 2.0% in FY25. This line is a contractual obligation and was never funded in the FY22 union contract.
- ⁹ Education Incentive Pay - This was increased in the FY23-25 CBA, and language was changed to include a masters degree pay for the firefighter rank, costs are proposed to increase by \$8,032.
- ¹⁰ Stipends - This line pays EMTs and Paramedics contractual stipends for their certifications per the CBA.
- ¹¹⁻¹⁴ FF/Training Coordinator, FF/EMS Coordinator, FF/SCBA Coordinator, FF/Public Education Coord. - These were negotiated in the last CBA process and are proposed to be level funded.

Purchased Services & Supplies:

- Combined Training & Development lines under Fire Administration Expenses budget.
- Due to inflationary pressures and supply chain issues, the Department is seeking additional funds to support a wide range of cost increases.
- ¹⁵ Ambulance Repair/Maintenance - With Norwood Hospital closed and inflationary cost increases, the Department is seeking additional funds to support wear and tear on the ambulances.

Capital Outlay:

- ¹⁶ Proposed funding to support the replacement of an inflatable rescue boat as well as an increase in protective equipment costs.

SEMRECC



FY 2025 Operational Budget Request

Department Head: Robert Verdone

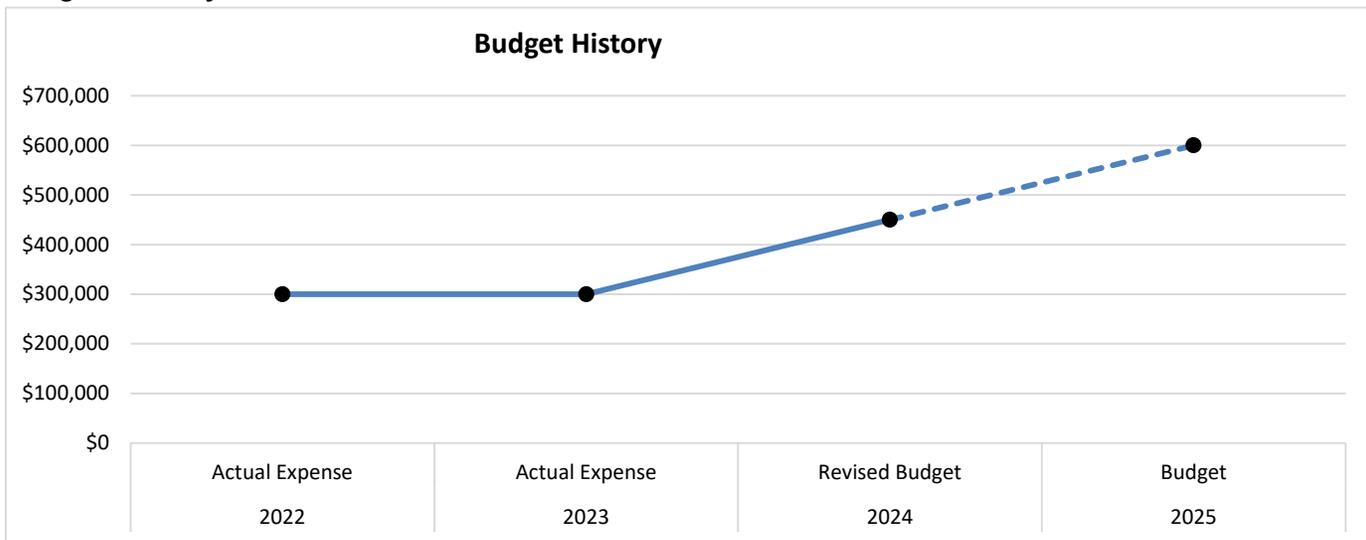
Mission:

To provide regionalized public safety dispatch services for the Town of Foxborough as well as other member communities.

Budget Highlights for FY 2025:

- Overall 33.33% increase due to assessment increasing.
- FY20 was the first year implementation of regional dispatch operations.
- State grants obtained by the regional dispatch center have helped reduce the Town's annual assessment, but those will end in FY25.

Budget Summary



SEMRECC

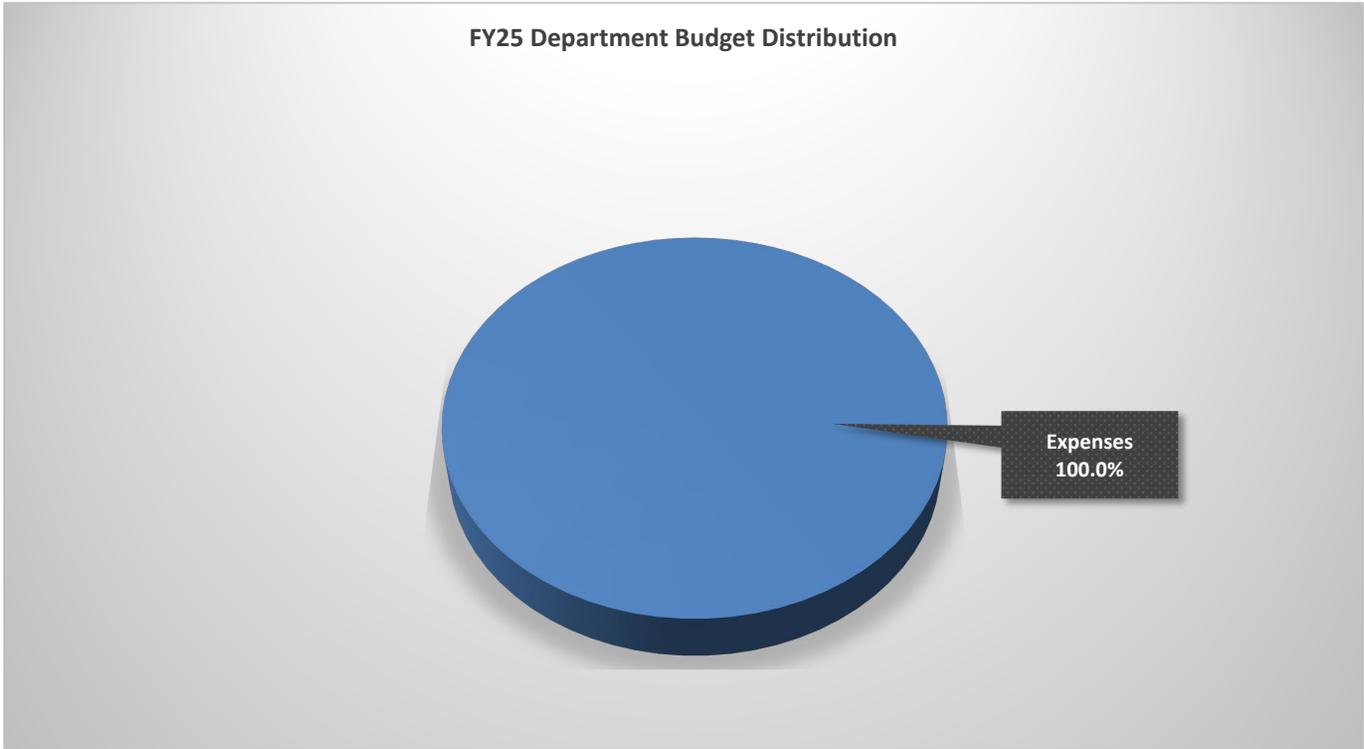
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes Annual assessment for Town's share of costs.

SEMRECC Department: No personnel costs included in this budget.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Expenses	300,000	300,000	450,000	600,000	150,000	33.33%
Total	300,000	300,000	450,000	600,000	150,000	33.33%



SEMRECC



Department: Line item budget

		2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
REGIONAL DISPATCH ASSESSMENT	¹	\$ 300,000	\$ 300,000	\$ 450,000	\$ 600,000	\$ 600,000	\$ 150,000	33.33%
Expenses		\$ 300,000	\$ 300,000	\$ 450,000	\$ 600,000	\$ 600,000	\$ 150,000	33.33%

Total Department		\$ 300,000	\$ 300,000	\$ 450,000	\$ 600,000	\$ 600,000	\$ 150,000	33.33%
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Footnotes:

Purchased Services & Supplies:

Overall 33.33% increase compared to FY24 due to the assessment increasing; state funding offset allocation will end in FY25.

Joint Public Safety Building



FY 2025 Operational Budget Request

Department Head: Michael Kelleher

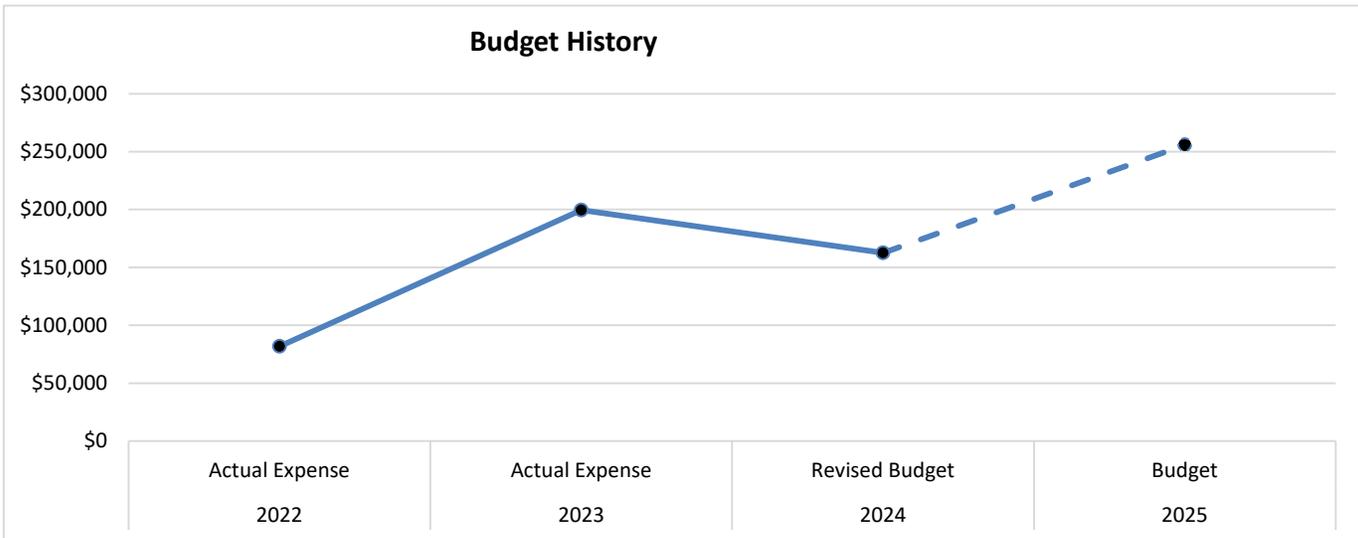
Mission:

To maintain the taxpayers' investment and provide a clean and safe work environment for the public safety staff of the Town of Foxborough.

Budget Highlights for FY 2025:

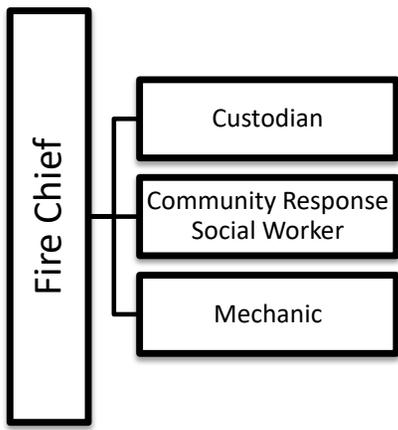
- Overall budget increase of 57.39% compared to FY24.
- The budget proposes the transfer of the Mechanic position from the Fire Department's budget. This position is supported by the Fire Special Stabilization Fund.
- Expense budget line increased to cover additional building maintenance costs; no capital outlay funds are needed at this time.

Budget Summary



Joint Public Safety Building

Department - Organizational Summary



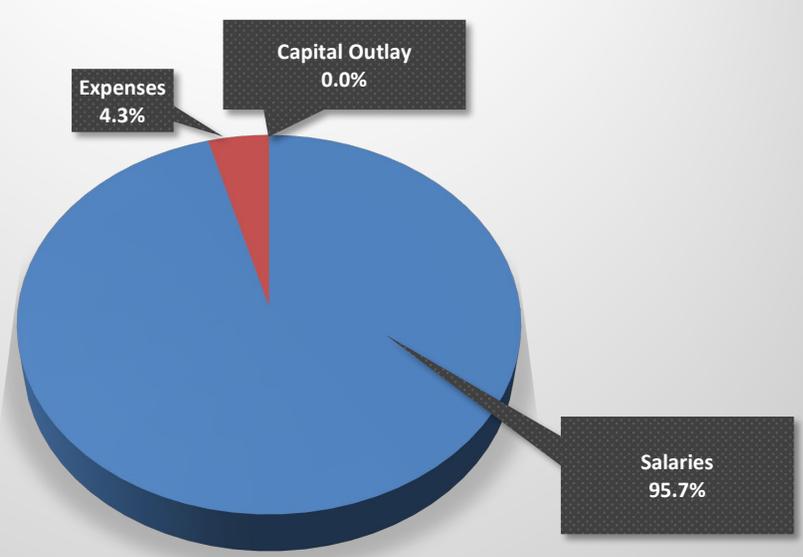
Total Staff - # of FTE's 3 FTE

Notes

Public Safety Building Department: Includes the Department Custodian.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	71,789	85,849	151,912	244,848	92,936	61.18%
Expenses	9,942	25,820	10,599	10,935	336	3.17%
Capital Outlay	-	88,000	-	-	-	0.00%
Total	81,731	199,669	162,511	255,783	93,272	57.39%

FY25 Department Budget Distribution



Joint Public Safety Building



Department: Line item budget

		2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
COMMUNITY RESPONSE SOCIAL WORKER		\$ -	\$ 29,232	\$ 90,000	\$ 91,800	\$ 91,800	\$ 1,800	2.00%
MECHANIC	¹	\$ -	\$ -	\$ -	\$ 89,897	\$ 89,897	\$ 89,897	0.00%
CUSTODIAN		\$ 54,923	\$ 55,187	\$ 60,320	\$ 61,527	\$ 61,527	\$ 1,207	2.00%
OVERTIME		\$ 16,866	\$ 1,430	\$ 1,592	\$ 1,624	\$ 1,624	\$ 32	2.01%
LONGEVITY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries		\$ 71,789	\$ 85,849	\$ 151,912	\$ 244,848	\$ 244,848	\$ 92,936	61.18%
OUTSIDE REPAIRS		\$ -	\$ 16,255	\$ -	\$ -	\$ -	\$ -	0.00%
CUSTODIAL SUPPLIES		\$ 9,942	\$ 9,566	\$ 10,599	\$ 10,935	\$ 10,935	\$ 336	3.17%
Expenses		\$ 9,942	\$ 25,820	\$ 10,599	\$ 10,935	\$ 10,935	\$ 336	3.17%
REPLACE GARAGE DOORS		\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay		\$ -	\$ 88,000	\$ -	\$ -	\$ -	\$ -	0.00%

Total Department		\$ 81,731	\$ 199,669	\$ 162,511	\$ 255,783	\$ 255,783	\$ 93,272	57.39%
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Footnotes:

Salaries & Wages:

¹The FY25 budget proposes transferring the Mechanic position (\$89,897) from the Fire Department to the JPSB account in addition to any resources needed to operate the fleet repair services. This position is funded by the Fire Special Stabilization Fund.

Foxborough Public Schools



FY 2025 Operational Budget Request

Superintendent: Amy Berdos

Mission:

Mission:

The mission of the Foxborough Public Schools, guided by its core values, and in collaboration with the community, is to engage all students in a safe and inclusive learning environment with rich, intellectual, artistic, and character-building educational experiences which empower them to become healthy, productive, and responsible leaders, innovators and global citizens.

Vision:

The Foxborough Public Schools will inspire all students to succeed in and contribute to an ever-changing global society by fostering dynamic, equitable, and integrated learning experiences.

Budget Highlights for FY 2025:

- The total FY25 FPS budget is proposed to increase 3.25%, which is \$1,326,747 above the FY24 appropriation and in-line with the towns preliminary budget expectations.
- An elected school committee is responsible for providing policy direction to the school administration.
- The Foxborough Public Schools proposed budget maintains the same high level of educational services to the students in Foxborough and adjusts to the shifting student population and related needs. This philosophy is consistent with the historical financial approach of the town and its strong commitment to education.
- The proposed FY25 Foxborough Public Schools budget reflects the district’s Vision, Mission and Core Values as articulated below. Further the priorities of the Foxborough Public Schools 2020-2025 Plan for Success as identified by the Plan’s four Pillars of Success as well as the four strategic objectives identified by the plan.

Values:

Challenging and innovative educational experiences promote academic excellence by meeting the diverse needs of all students in ways that engage them in their learning.

A safe, supportive, and collaborative environment fosters positive attitudes among students and school staff.

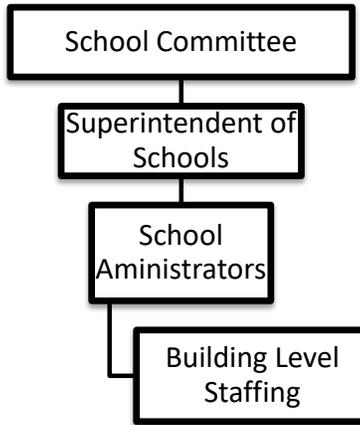
Relationships built on mutual respect and kindness among parents, teachers, town organizations, residents and the entire school community ensure a quality education, and are cultivated by ongoing communication and shared resources.

Embracing the diversity and dignity of individuals and cultures enriches learning and supports the development of responsible citizenship.

FOUR PILLARS OF SUCCESS			
Facilities & Infrastructure	Teaching, Learning, & Pedagogy	Well-being	Diversity, Equity & Inclusion
Provide a safe, secure, supportive, responsive, and innovative learning environment for all students and staff.	Provide opportunities for educators to collaborate and create common, equitable learning experiences.	Provide the necessary supports to ensure healthy minds and healthy bodies for all members of the school community.	Foster and strengthen the respect and actions of staff, students, and families to celebrate diversity, ensure equity, and practice universal inclusion.

Foxborough Public Schools

Department - Organizational Summary



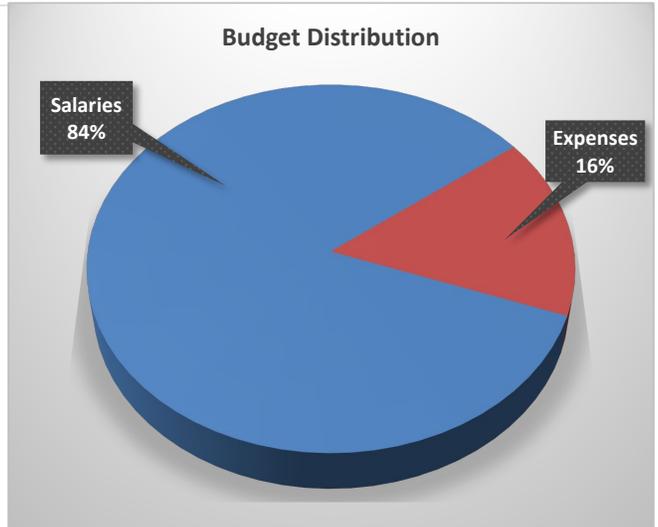
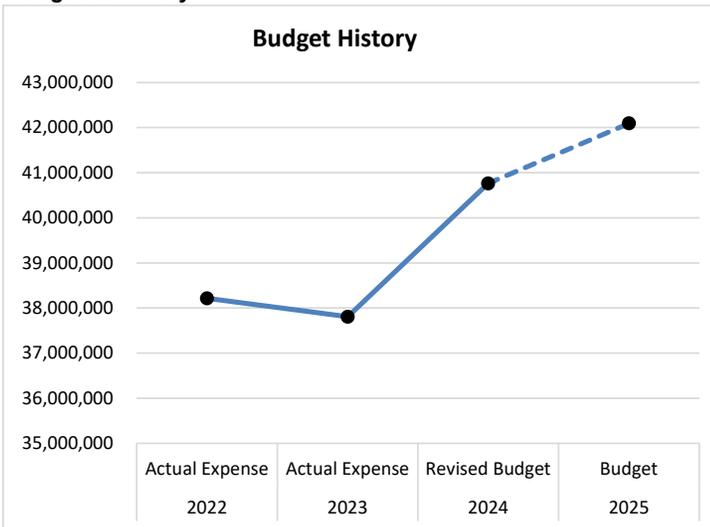
Total Staff - # of FTE's 439.65

Notes

FPS Department: Includes the personnel costs for all Town school and administrative staff.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	31,374,065	32,356,333	34,018,560	35,399,002	1,380,442	4.06%
Expenses	6,843,691	5,451,524	6,747,435	6,693,740	(53,695)	-0.80%
Total	38,217,756	37,807,857	40,765,995	42,092,742	1,326,747	3.25%

Budget Summary



Foxborough Public Schools



Department: Line item budget

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
SALARIES & WAGES	¹	\$ 31,374,065	\$ 32,356,333	\$ 34,018,560	\$ 35,399,002	\$ 35,399,002	\$ 1,380,442	4.06%
Salaries		\$ 31,374,065	\$ 32,356,333	\$ 34,018,560	\$ 35,399,002	\$ 35,399,002	\$ 1,380,442	4.06%
EXPENSES	²	\$ 6,843,691	\$ 5,451,524	\$ 6,747,435	\$ 6,693,740	\$ 6,693,740	\$ (53,695)	-0.80%
Expenses		\$ 6,843,691	\$ 5,451,524	\$ 6,747,435	\$ 6,693,740	\$ 6,693,740	\$ (53,695)	-0.80%
Total Department		\$ 38,217,756	\$ 37,807,857	\$ 40,765,995	\$ 42,092,742	\$ 42,092,742	\$ 1,326,747	3.25%

Footnotes:

Salaries & Wages:

¹ Overall 4.06% increase proposed for FY25.

Purchased Services & Supplies:

² Overall -0.80% decrease proposed for FY25.

Southeastern Regional & Norfolk Aggie



FY 2025 Operational Budget Request

Superintendents: Holly McClanan - Southeastern & John Martin - Norfolk Aggie

Mission/About:

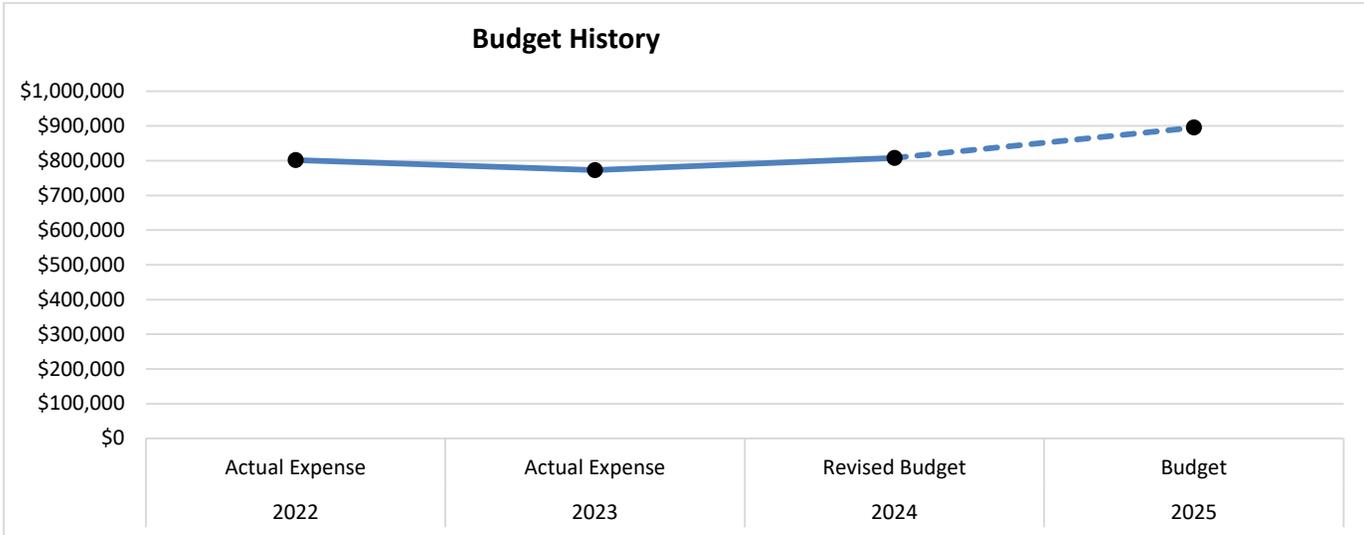
The mission of the SERSD as partners with our families and communities, is to maximize each student's opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world.

Norfolk County Agricultural High School is a public high school that currently enrolls over 600 students from the 28 towns of Norfolk County as well as more than 40 out-of-county towns.

Budget Highlights for FY 2025:

- This operational budget contains the Town's annual assessments for both schools.
- The assessments are currently estimated as it is still too early for preliminary numbers.
- Southeastern Regional enrollment is up from 43 to 46 students.
- Foxborough's share of transportation costs is \$31,502. If the state were to fund regional school transportation at 100% rather than just 80%, our assessment would be lower by that amount.

Budget Summary



Southeastern Regional & Norfolk Aggie

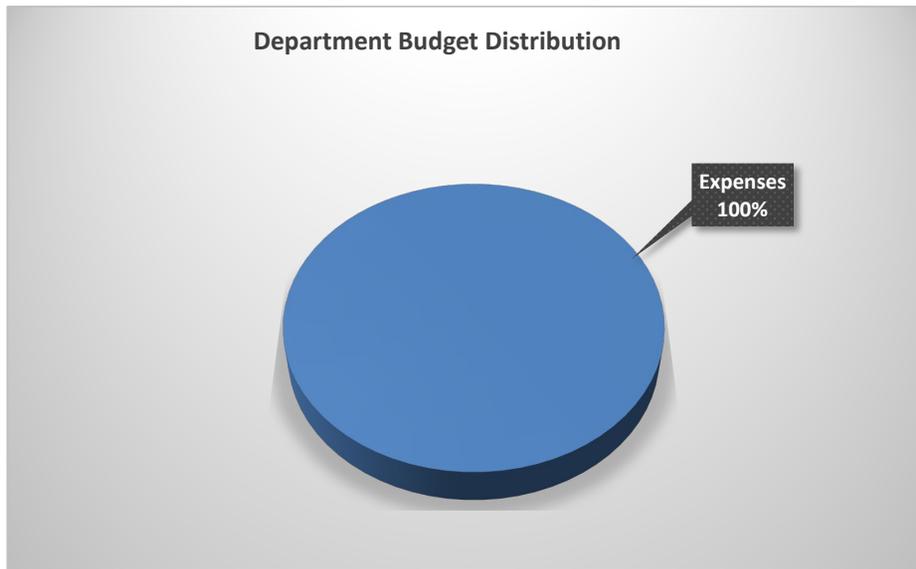
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

SERSD Department: No personnel costs included in this budget; only the annual assessment.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Expenses	801,369	772,769	808,042	895,000	86,958	10.76%
Total	801,369	772,769	808,042	895,000	86,958	10.76%



Southeastern Regional & Norfolk Aggie



Department: Line item budget

		2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
SOUTHEASTERN REGIONAL	¹	\$ 772,769	\$ 865,347	\$ 773,546	\$ 858,779	\$ 858,779	\$ 85,233	11.02%
NORFOLK AGGIE	²	\$ 28,600	\$ 50,928	\$ 34,496	\$ 36,221	\$ 36,221	\$ 1,725	5.00%
Expenses		\$ 801,369	\$ 916,275	\$ 808,042	\$ 895,000	\$ 895,000	\$ 86,958	10.76%

Total Department		\$ 801,369	\$ 916,275	\$ 808,042	\$ 895,000	\$ 895,000	\$ 86,958	10.76%
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Footnotes:

Purchased Services & Supplies:

¹⁻² Annual SERSD assessment and Norfolk Aggie assessment are currently estimated. SERSD provided a preliminary estimate at 11.02% increase.

Public Works



FY 2025 Operational Budget Request

Department Head: Christopher Gallagher

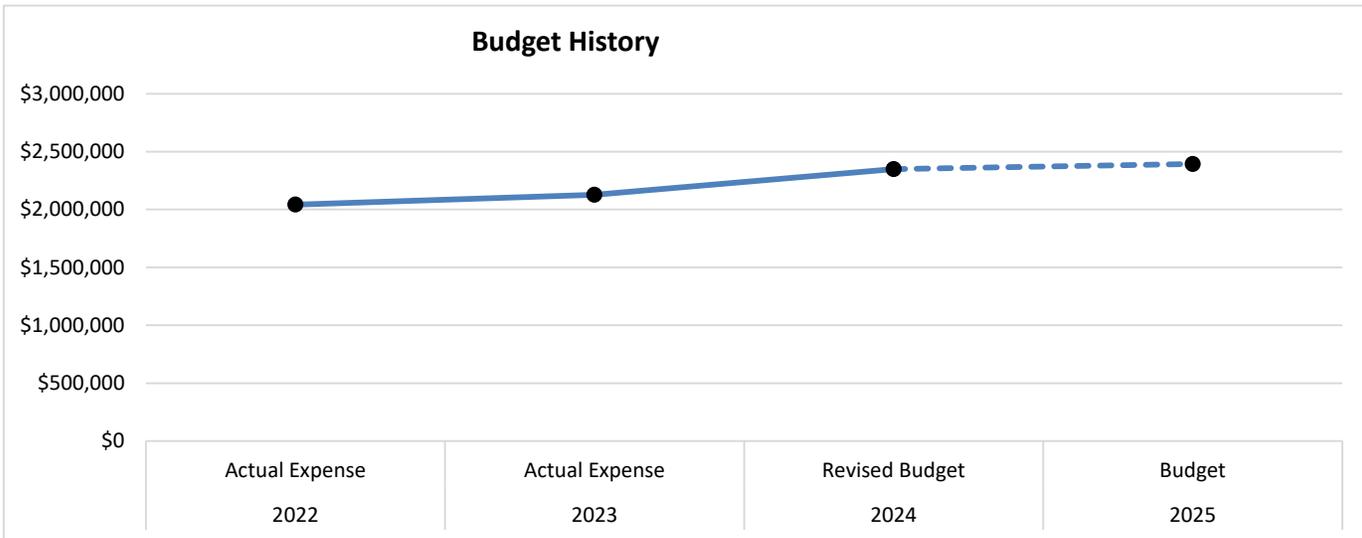
Mission:

The mission of Public Works Department is to provide the highest quality of public works services to the public and other town departments, balanced through efforts to maintain a cost effective operation and to provide these services in a responsible and effective manner.

Budget Highlights for FY 2025:

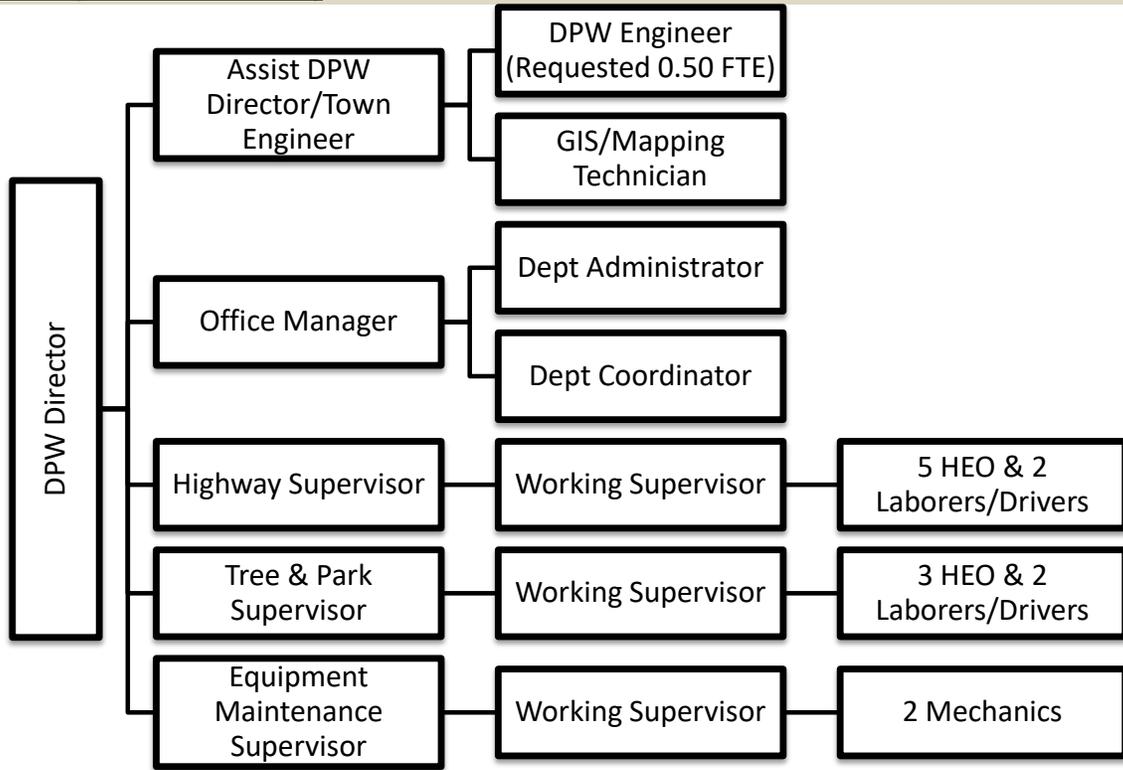
- Overall budget increase of 1.90% compared to FY24.
- Requirements for Stormwater Management continue to increase as we move through the five year EPA issued permit. Dams continue to deteriorate and require funding beyond requested amount.
- The Department is proposing an additional position, a DPW Engineer, to support DPW, Planning Board, and Conservation Commission operations. The position is being funded in full by the Enterprise Funds in FY25 and General Fund funding will be requested in the future.
- Material costs for equipment maintenance continue to increase year after year due to inflationary pressures.
- Budget line items reorganized to streamline accounting. Funds were shifted between lines to reduce the overall number of lines in the budget.

Budget Summary



Public Works

Department - Organizational Summary



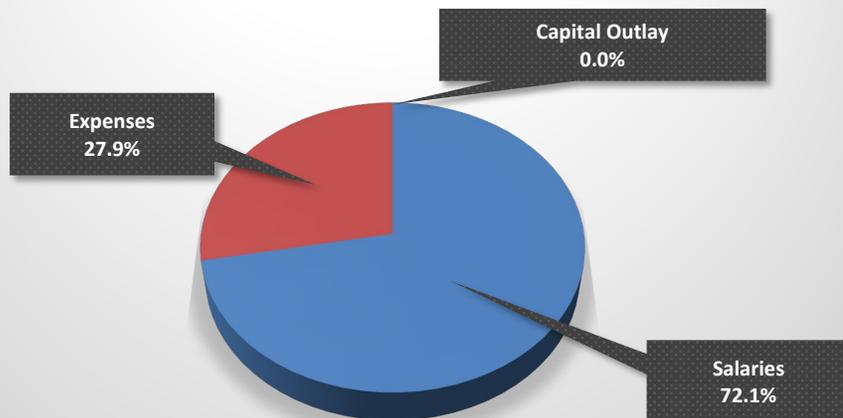
Total Staff - # of FTE's 22.70 FTEs

Notes

DPW Department: Includes the DPW Director (40%), Assistant DPW Director (40%), Office Manager (40%), GIS Tech (25%), DPW Coordinator (25%), and staff.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	1,530,218	1,563,489	1,718,891	1,725,037	6,146	0.36%
Expenses	512,074	534,846	630,250	668,750	38,500	6.11%
Capital Outlay	-	30,000	-	-	-	100.00%
Total	2,042,292	2,128,335	2,349,141	2,393,787	44,646	1.90%

FY25 Department Budget Distribution



Public Works



Department: Line item budget

		2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
Highway Administration Salaries								
HIGHWAY SUPERINTENDENT		\$ 95,308	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DPW DIRECTOR (40%)		\$ -	\$ 59,347	\$ 62,835	\$ 65,371	\$ 65,371	\$ 2,536	4.04%
DPW ENGINEER	¹	\$ -	\$ -	\$ -	\$ 21,250	\$ -	\$ -	0.00%
ASSISTANT DPW DIRECTOR (40%)	²	\$ -	\$ 38,754	\$ 40,306	\$ 53,672	\$ 53,672	\$ 13,366	33.16%
OFFICE MANAGER (40%)	³	\$ -	\$ -	\$ -	\$ 33,910	\$ 33,910	\$ 33,910	0.00%
DEPARTMENT ADMINISTRATOR	⁴	\$ 71,034	\$ 73,539	\$ 75,011	\$ 67,882	\$ 67,882	\$ (7,129)	-9.50%
DEPARTMENT COORDINATOR (25%)	⁵	\$ 57,253	\$ 59,278	\$ 61,651	\$ 14,821	\$ 14,821	\$ (46,830)	-75.96%
GIS/MAPPING TECHNICIAN (25%)	⁶	\$ 20,473	\$ 21,193	\$ 22,322	\$ 22,490	\$ 22,490	\$ 168	0.75%
OVERTIME		\$ 517	\$ 477	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
STIPENDS		\$ 593	\$ 633	\$ 600	\$ 600	\$ 600	\$ -	0.00%
LONGEVITY		\$ 1,091	\$ 1,375	\$ 1,408	\$ 950	\$ 950	\$ (458)	-32.53%
SICK LEAVE/VACATION BUY BACK		\$ -	\$ -	\$ 21,165	\$ -	\$ -	\$ (21,165)	-100.00%
Highway Division Salaries								
SUPERVISOR - HIGHWAY		\$ 90,431	\$ 93,626	\$ 97,371	\$ 101,301	\$ 101,301	\$ 3,930	4.04%
WORKING SUPERVISOR - HIGHWAY		\$ 74,416	\$ 77,026	\$ 78,568	\$ 80,143	\$ 80,143	\$ 1,575	2.00%
HEAVY EQUIPMENT OPERATORS	⁷	\$ 175,413	\$ 320,887	\$ 357,300	\$ 310,856	\$ 310,856	\$ (46,444)	-13.00%
EQUIPMENT OPERATORS		\$ 101,143	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LABORERS	⁸	\$ 45,683	\$ -	\$ 48,045	\$ 95,056	\$ 95,056	\$ 47,011	97.85%
SEASONAL SALARIES		\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
OVERTIME		\$ 32,650	\$ 58,024	\$ 37,000	\$ 42,500	\$ 42,500	\$ 5,500	14.86%
WORKING OUT OF CLASS		\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
SICK LEAVE INCENTIVE		\$ 255	\$ 300	\$ 2,500	\$ 1,560	\$ 1,560	\$ (940)	-37.60%
WELDER'S CERTIFICATION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LONGEVITY		\$ 4,225	\$ 4,400	\$ 5,050	\$ 3,600	\$ 3,600	\$ (1,450)	-28.71%
SICK LEAVE / VACATION BUY BACK		\$ -	\$ 3,827	\$ -	\$ -	\$ -	\$ -	0.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
Tree & Park Division Salaries							
SUPERVISOR - TREE/PARK	\$ 89,650	\$ 83,148	\$ 86,472	\$ 91,747	\$ 91,747	\$ 5,275	6.10%
WORKING SUPERVISOR - TREE/PARK	\$ 21,482	\$ 68,298	\$ 72,452	\$ 74,679	\$ 74,679	\$ 2,227	3.07%
HEAVY EQUIPMENT OPERATORS	\$ 123,190	\$ 166,578	\$ 171,509	\$ 181,584	\$ 181,584	\$ 10,075	5.87%
EQUIPMENT OPERATOR	\$ 48,191	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LABORERS	\$ 91,258	\$ 71,497	\$ 99,936	\$ 95,056	\$ 95,056	\$ (4,880)	-4.88%
SEASONAL SALARIES	\$ -	\$ 2,563	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
OVERTIME	\$ 15,001	\$ 26,134	\$ 17,000	\$ 17,750	\$ 17,750	\$ 750	4.41%
WORKING OUT OF CLASS	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
SICK LEAVE INCENTIVE	\$ 1,290	\$ 1,035	\$ 3,120	\$ 1,560	\$ 1,560	\$ (1,560)	-50.00%
PESTICIDE CERTIFICATION	\$ 1,850	\$ 1,350	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.00%
LONGEVITY	\$ 4,575	\$ 3,900	\$ 4,125	\$ 4,175	\$ 4,175	\$ 50	1.21%
SICK LEAVE/VACATION BUY BACK	\$ 60,987	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Maint Division Salaries							
SUPERVISOR - EQUIP MAINT	\$ 85,211	\$ 88,218	\$ 92,496	\$ 95,460	\$ 95,460	\$ 2,964	3.20%
WORKING SUPERVISOR EQUIP MAINT	\$ 69,363	\$ 72,635	\$ 76,231	\$ 78,544	\$ 78,544	\$ 2,313	3.03%
EQUIPMENT MECHANICS	\$ 122,516	\$ 129,059	\$ 135,720	\$ 139,152	\$ 139,152	\$ 3,432	2.53%
SEASONAL SALARIES	\$ -	\$ -	\$ 7,033	\$ 7,033	\$ 7,033	\$ -	0.00%
OVERTIME	\$ 18,177	\$ 27,381	\$ 8,250	\$ 10,500	\$ 10,500	\$ 2,250	27.27%
WORKING OUT OF CLASS	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
SICK LEAVE INCENTIVE	\$ 1,065	\$ 975	\$ 1,560	\$ 780	\$ 780	\$ (780)	-50.00%
WELDER CERTIFICATION	\$ 3,150	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0.00%
TOOL ALLOWANCE	\$ 2,250	\$ 2,880	\$ 2,880	\$ 2,880	\$ 2,880	\$ -	0.00%
LONGEVITY	\$ 525	\$ 950	\$ 1,025	\$ 1,475	\$ 1,475	\$ 450	43.90%
Salaries	\$ 1,530,218	\$ 1,563,489	\$ 1,718,891	\$ 1,746,287	\$ 1,725,037	\$ 27,396	0.36%
Highway Administration Expenses							
CLOTHING ALLOWANCES	\$ 876	\$ 1,247	\$ 25,000	\$ 28,000	\$ 26,500	\$ 1,500	6.00%
ELECTRICITY	\$ 15,682	\$ 13,150	\$ 18,000	\$ 18,000	\$ 16,500	\$ (1,500)	-8.33%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
HEATING FUEL	\$ 13,969	\$ 15,360	\$ 15,000	\$ 16,500	\$ 16,500	\$ 1,500	10.00%
BUILDING MAINTENANCE	\$ 19,737	\$ 38,928	\$ 25,000	\$ 15,000	\$ 15,000	\$ (10,000)	-40.00%
OFFICE EQUIPMENT MAINTENANCE	\$ 660	\$ 759	\$ 1,500	\$ 1,000	\$ 1,000	\$ (500)	-33.33%
COMMUNICATIONS EQUIPMENT MAINT	\$ 50	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
HEALTH/MEDICAL SERVICES	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 883	\$ 1,022	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
STORMWATER MANAGEMENT	⁹ \$ 32,850	\$ 35,437	\$ 75,000	\$ 100,000	\$ 100,000	\$ 25,000	33.33%
ENGINEERING/ARCHITECT SERVICES	\$ 10,000	\$ 2,828	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
POSTAGE	\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ -	0.00%
TELEPHONE	\$ 1,057	\$ 717	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
ADVERTISING-GENERAL	\$ 202	\$ 189	\$ 500	\$ 500	\$ 500	\$ -	0.00%
PRINTING SERVICES	\$ 114	\$ 38	\$ 300	\$ 300	\$ 300	\$ -	0.00%
OFFICE SUPPLIES	\$ 790	\$ 1,638	\$ 8,400	\$ 8,400	\$ 8,400	\$ -	0.00%
CUSTODIAL SUPPLIES	\$ 1,659	\$ 1,539	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH/MEDICAL SUPPLIES	\$ -	\$ 36	\$ -	\$ -	\$ -	\$ -	0.00%
SAFETY EQUIPMENT	\$ -	\$ -	\$ 5,800	\$ 5,800	\$ 5,800	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 1,249	\$ 805	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 1,453	\$ 5,336	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE EQUIPMENT/FURNISHINGS	\$ 4,284	\$ 299	\$ -	\$ -	\$ -	\$ -	0.00%
Highway Division Expenses							
SPECIAL DETAILS	\$ 1,843	\$ 10,206	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
CLOTHING ALLOWANCES	\$ 10,022	\$ 12,350	\$ -	\$ -	\$ -	\$ -	0.00%
COMMUNICATIONS EQUIPMENT MAINT	\$ 480	\$ 480	\$ -	\$ -	\$ -	\$ -	0.00%
ROADWAY MAINT SERVICES	¹⁰ \$ 12,072	\$ 37,041	\$ 100,000	\$ 105,000	\$ 105,000	\$ 5,000	5.00%
EQUIPMENT RENTAL/LEASE	\$ 757	\$ 594	\$ -	\$ -	\$ -	\$ -	0.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
HEALTH/MEDICAL SERVICES	\$ 231	\$ -	\$ 200	\$ -	\$ -	\$ (200)	-100.00%
TRAINING & DEVELOPMENT	\$ 9,892	\$ 1,214	\$ -	\$ -	\$ -	\$ -	0.00%
TELEPHONE	\$ 960	\$ 960	\$ -	\$ -	\$ -	\$ -	0.00%
GROUNDS SUPPLIES	\$ 1,065	\$ 971	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICULAR PARTS & ACCESSORIES	\$ 4,224	\$ 18,232	\$ 8,000	\$ 9,000	\$ 9,000	\$ 1,000	12.50%
HEALTH/MEDICAL SUPPLIES	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200	0.00%
SAFETY EQUIPMENT	\$ 237	\$ 1,180	\$ -	\$ -	\$ -	\$ -	0.00%
RESURFACE MATERIALS	\$ 33,466	\$ 9,767	\$ -	\$ -	\$ -	\$ -	0.00%
DRAINAGE MATERIALS	\$ 22,142	\$ 6,695	\$ -	\$ -	\$ -	\$ -	0.00%
SIGNS & SURVEY MATERIALS	\$ 7,545	\$ 10,741	\$ -	\$ -	\$ -	\$ -	0.00%
ROADSIDE PROTECTION MATERIALS	\$ -	\$ 2,633	\$ -	\$ -	\$ -	\$ -	0.00%
SAND & GRAVEL	\$ -	\$ 218	\$ -	\$ -	\$ -	\$ -	0.00%
SMALL TOOLS	\$ 4,509	\$ 15,819	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
OTHER PUBLIC WORKS SUPPLIES	\$ 405	\$ 430	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Tree & Park Division Expenses							
SPECIAL DETAILS	\$ 112	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
CLOTHING ALLOWANCES	\$ 8,808	\$ 9,377	\$ -	\$ -	\$ -	\$ -	0.00%
BUILDING MAINTENANCE	\$ 2,336	\$ 5,477	\$ -	\$ -	\$ -	\$ -	0.00%
COMMUNICATIONS EQUIPMENT MAINT	\$ 80	\$ 102	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH/MEDICAL SERVICES	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 5,664	\$ 6,375	\$ -	\$ -	\$ -	\$ -	0.00%
TELEPHONE	\$ 805	\$ 969	\$ -	\$ -	\$ -	\$ -	0.00%
GROUNDS SUPPLIES	¹¹ \$ 74,982	\$ 75,124	\$ 90,000	\$ 95,000	\$ 95,000	\$ 5,000	5.56%
VEHICULAR PARTS & ACCESSORIES	\$ 20,189	\$ 26,661	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
SAFETY EQUIPMENT	\$ 1,334	\$ 2,206	\$ -	\$ -	\$ -	\$ -	0.00%
SMALL TOOLS	¹² \$ 4,501	\$ 2,047	\$ 4,000	\$ 5,000	\$ 5,000	\$ 1,000	25.00%
Equipment Maint Division Expenses							
CLOTHING ALLOWANCES	\$ 7,286	\$ 8,072	\$ -	\$ -	\$ -	\$ -	0.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
VEHICLE MAINTENANCE	\$ 22,472	\$ 13,666	\$ -	\$ -	\$ -	\$ -	0.00%
COMMUNICATIONS EQUIPMENT MAINT	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 1,088	\$ 1,802	\$ -	\$ -	\$ -	\$ -	0.00%
TELEPHONE	\$ 960	\$ 960	\$ -	\$ -	\$ -	\$ -	0.00%
GASOLINE	\$ 21,162	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DIESEL FUEL	\$ 30,183	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICULAR PARTS & ACCESSORIES	\$ 62,467	\$ 94,748	\$ 141,000	\$ 145,000	\$ 145,000	\$ 4,000	2.84%
VEHICULAR TIRES & TUBES	\$ 10,894	\$ 10,091	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICULAR LUBRICANTS	\$ 6,359	\$ 7,041	\$ -	\$ -	\$ -	\$ -	0.00%
SAFETY EQUIPMENT	\$ -	\$ 718	\$ -	\$ -	\$ -	\$ -	0.00%
SHOP EQUIPMENT	\$ -	\$ 9,202	\$ 16,000	\$ 17,000	\$ 17,000	\$ 1,000	6.25%
SMALL TOOLS	\$ 9,301	\$ 7,648	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ -	\$ 1,576	\$ -	\$ -	\$ -	\$ -	0.00%
TECHNOLOGY EQUIPMENT	¹³ \$ 5,242	\$ 2,129	\$ 7,000	\$ 12,500	\$ 12,500	\$ 5,500	78.57%
Expenses	\$ 512,074	\$ 534,846	\$ 630,250	\$ 671,750	\$ 668,750	\$ 41,500	6.11%
REPLACE TIRE CHANGER	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	0.00%
REPLACE PAINT MACHINE	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	0.00%
Total Department	\$ 2,042,292	\$ 2,128,335	\$ 2,349,141	\$ 2,418,037	\$ 2,393,787	\$ 68,896	1.90%

2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)
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Footnotes:

Salaries & Wages:

¹⁻⁵ The Department in FY24 went through a reorganization to support changes in operational needs where the Town Engineer's position was converted into an Assistant DPW Director and the Department Administrator position was converted to an Officer Manager role. DPW is requesting an additional Engineering position to support not only DPW operations but also the Planning Board and the Conservation Commission. The Planning Board has not been able to replace their previous inspector. The new position is proposed to be split for FY25 between the Water and Sewer Funds, a 40%, 60% respectively. General Fund funding will be requested in the future.

⁶ 25.0% of the GIS / Mapping Technician is to be supported by the General Fund.

⁶ Sick Leave / Vacation Buy Back - There are no anticipated retirements or changes in staff.

⁷⁻⁸ Heavy Equipment Operators / Laborers - A Heavy Equipment Operator left and was replaced by a Laborer / Driver. It is anticipated they will remain in the same job classification during FY25.

Purchased Services & Supplies:

⁹ Stormwater Management continues to be underfunded. As a result, the Department is currently not meeting all federal and state requirements, thus it is requesting an additional \$25,000 to support operational needs. Cleaning Catch basins and disposing of the material is a \$90,000 annual expense. Future alternate funding options - such as a stormwater utility enterprise fund - are being explored.

¹⁰ An additional \$5,000 is proposed to support increases in Roadway Maintenance supplies and services. This additional funding will be used to support increases in road stripping costs as well as meet additional federal regulations regarding signage and reflectivity.

¹¹⁻¹² The Department is requesting an additional \$6,000 to support inflationary increases impacting things like chain saws, backpack blowers, and other small tools to complete the job effectively and efficiently.

¹³ DPW is requesting an additional \$5,500 to purchase a new vehicle maintenance software with an annual estimated subscription cost of \$8,000. This software will be used to create work orders, track repairs, and schedule preventive maintenance in an effort to improve efficiency and fleet reliability.

Snow & Ice



FY 2025 Operational Budget Request

Department Head: Christopher Gallagher

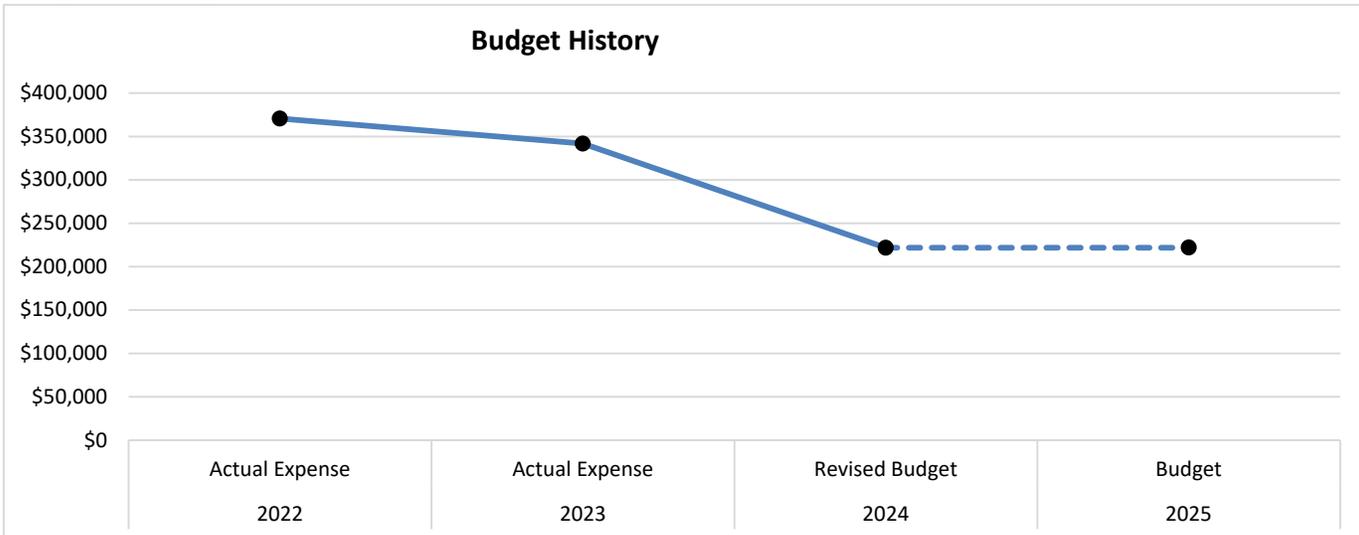
Mission:

To provide the best possible service to the public for safe and efficient vehicular travel as economically as possible, with goal of black pavement for residents. To also provide for safe pedestrian travel on the many miles of sidewalk in Town. To address, as soon as possible, any storm-related damage to Town streets and property.

Budget Highlights for FY 2025:

- Auditors recommended adjusting the budget to accurately reflect minimum spending on snow and ice operation; this will be revisited in a future fiscal year, but, for now, this budget will remain level with the exception of an increase to the capital outlay.
- This budget is proposed to be level funded for FY25.
- If there are more snow and ice events than expected during the winter season and this budget goes into deficit, the balance must be raised in the next year's tax levy.
- As long as the amount originally appropriated is at least equal to the prior year's original appropriation, the state law permits deficit spending for this purpose.

Budget Summary



Snow & Ice

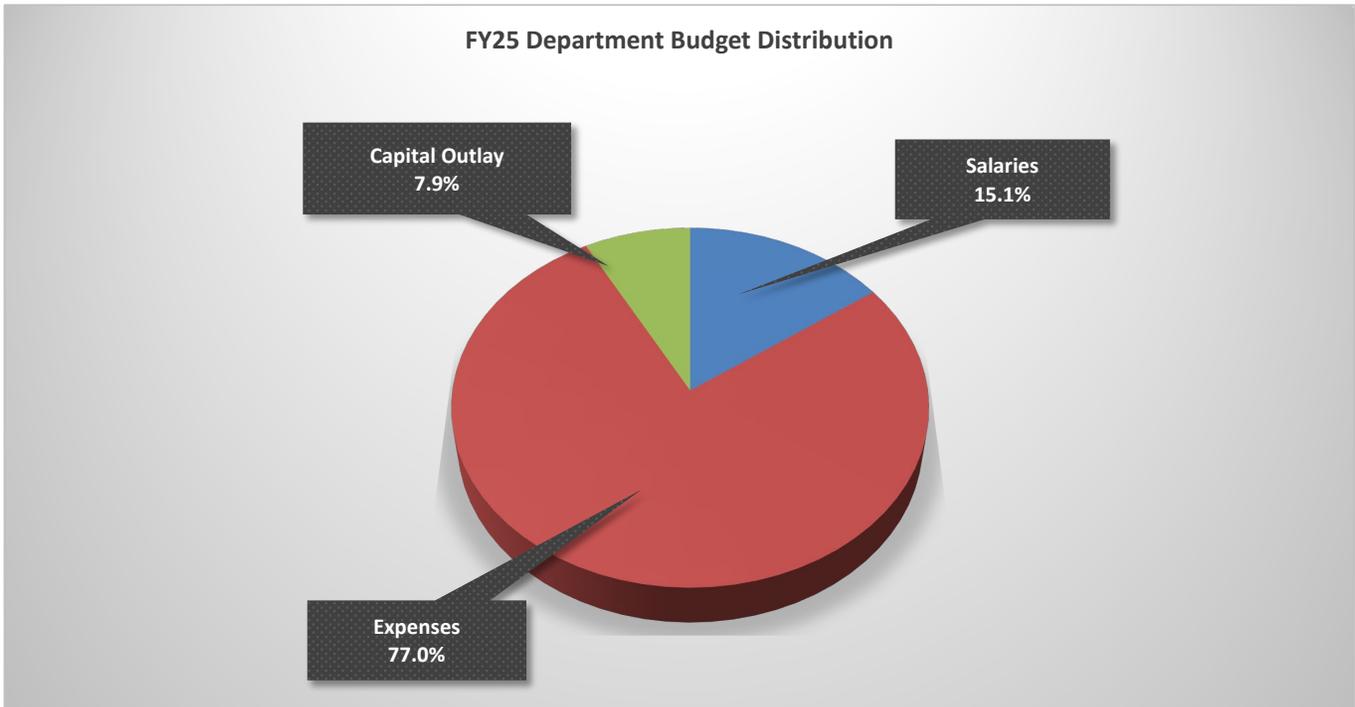
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

S&I Department: Includes on call/standby expenses; no FT personnel.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	107,161	102,489	33,500	33,500	-	0.00%
Expenses	263,443	223,428	170,800	170,800	-	0.00%
Capital Outlay	-	16,000	17,500	17,500	-	0.00%
Total	370,604	341,917	221,800	221,800	-	0.00%



Snow & Ice



Department: Line item budget

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
OVERTIME	¹	\$ 67,261	\$ 48,489	\$ -	\$0	\$ -	\$ -	0.00%
ON CALL/STANDBY	²	\$ 39,901	\$ 54,000	\$ 33,500	\$33,500	\$ 33,500	\$ -	0.00%
Salaries		\$ 107,161	\$ 102,489	\$ 33,500	\$33,500	\$ 33,500	\$ -	0.00%
VEHICLE MAINTENANCE	³	\$ -	\$ -	\$ -	\$0	\$ -	\$ -	0.00%
TECHNOLOGY EQUIPMENT	⁴	\$ -	\$ -	\$ -	\$0	\$ -	\$ -	0.00%
EQUIPMENT RENTAL/LEASE		\$ 80,458	\$ 45,900	\$ 80,000	\$80,000	\$ 80,000	\$ -	0.00%
GASOLINE		\$ 2,092	\$ -	\$ -	\$0	\$ -	\$ -	0.00%
DIESEL FUEL		\$ 12,496	\$ 7,968	\$ 1,000	\$1,000	\$ 1,000	\$ -	0.00%
VEHICULAR PARTS & ACCESSORIES		\$ 20,854	\$ 72,396	\$ 2,000	\$2,000	\$ 2,000	\$ -	0.00%
FOOD - DEPARTMENTAL		\$ 161	\$ 980	\$ 300	\$300	\$ 300	\$ -	0.00%
STREET SALT		\$ 144,052	\$ 91,576	\$ 69,500	\$69,500	\$ 69,500	\$ -	0.00%
SAND & GRAVEL		\$ -	\$ -	\$ 7,500	\$7,500	\$ 7,500	\$ -	0.00%
CHEMICALS		\$ 3,330	\$ 4,608	\$ 10,000	\$10,000	\$ 10,000	\$ -	0.00%
OUT OF STATE TRAVEL		\$ -	\$ -	\$ 500	\$500	\$ 500	\$ -	0.00%
Expenses		\$ 263,443	\$ 223,428	\$ 170,800	\$170,800	\$ 170,800	\$ -	0.00%

		2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
REPLACEMENT PLOW	¹	\$ -	\$ 16,000	\$ 17,500	\$17,500	\$ 17,500	\$ -	0.00%
Capital Outlay		\$ -	\$ 16,000	\$ 17,500	\$17,500	\$ 17,500	\$ -	0.00%
Total Department		\$ 370,604	\$ 341,917	\$ 221,800	\$221,800	\$ 221,800	\$ -	0.00%

Footnotes:

Level fund budget requested for FY25.

¹ Over the last two years, the price of steel has increased by almost 50%.

Street Lighting



FY 2025 Operational Budget Request

Department Head: Christopher Gallagher

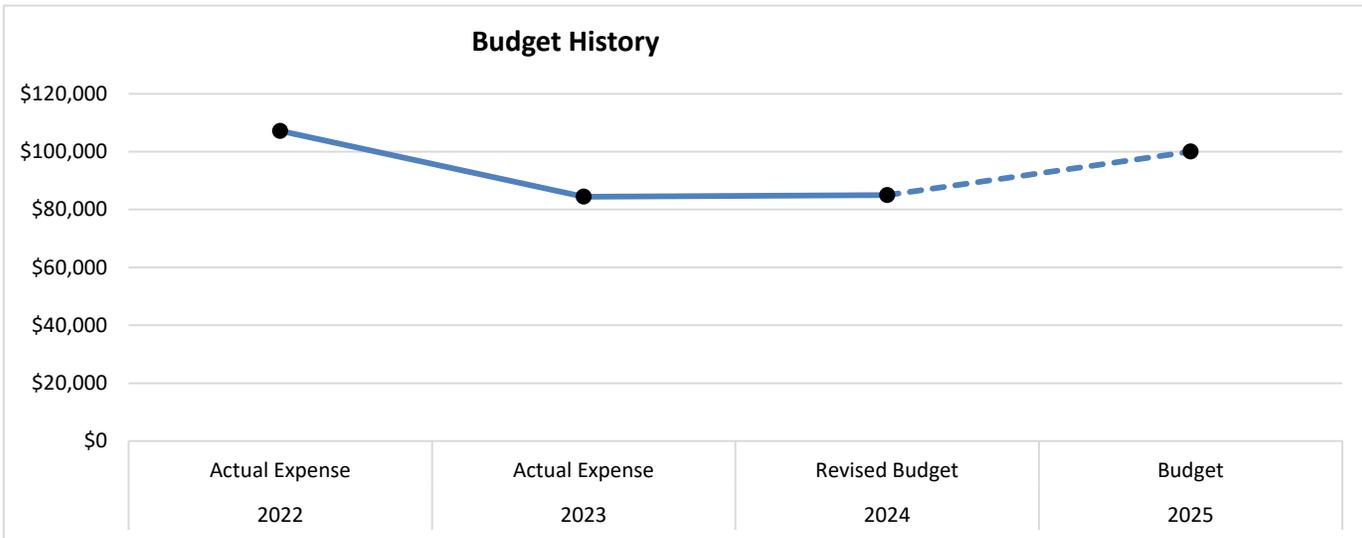
Mission:

To fund the annual cost of municipal street lighting and traffic signals for all public streets in the Town of Foxborough.

Budget Highlights for FY 2025:

- This budget is proposed to increase by 17.65% compared to FY24.
- The Town will continue to review the lighting system for improvements and maintain the current program of new LED street lighting and traffic signals.
- This budget includes electrical expenses, maintenance & repairs for over 1,000 street lights, traffic signals, and the various flashing red and yellow lights in town.

Budget Summary



Street Lighting

Department - Organizational Summary

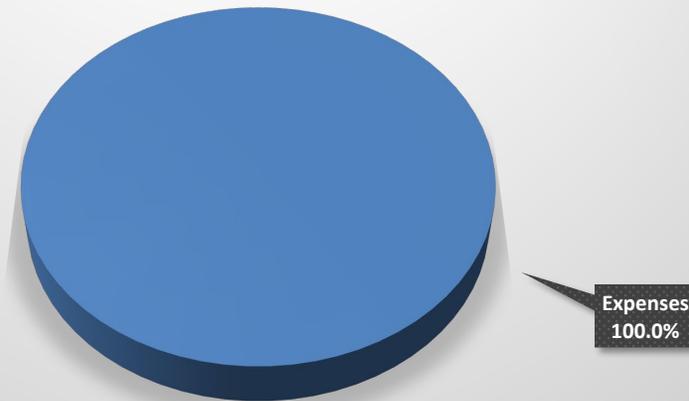
Total Staff - # of FTE's NONE

Notes

SL Department: Includes no personnel expenses; only costs for maintaining street lights.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	107,187	84,426	85,000	100,000	15,000	17.65%
Total	107,187	84,426	85,000	100,000	15,000	17.65%

FY25 Department Budget Distribution



Street Lighting



Department: Line item budget

		2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
STREET LIGHTING - ELECTRICITY	¹	\$ 107,187	\$ 84,426	\$ 85,000	\$ 100,000	\$ 100,000	\$ 15,000	17.65%
PRIOR YEAR BILLS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses		\$ 107,187	\$ 84,426	\$ 85,000	\$ 100,000	\$ 100,000	\$ 15,000	17.65%

Total Department		\$ 107,187	\$ 84,426	\$ 85,000	\$ 100,000	\$ 100,000	\$ 15,000	17.65%
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Footnotes:

Purchased Services & Supplies:

¹ Overall increase of 17.65% requested due to increase in electricity costs, maintenance, and equipment costs.

Solid Waste Disposal & Collection



FY 2025 Operational Budget Request

Department Head: Christopher Gallagher

Mission:

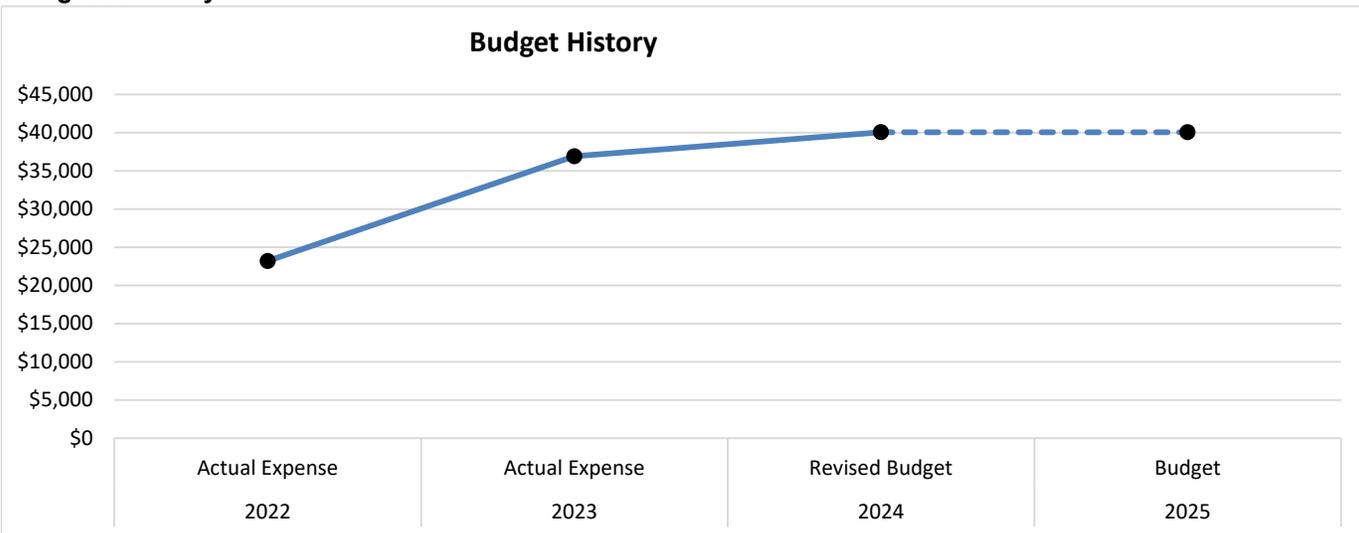
The mission of Public Works Department is to provide the highest quality of public works services to the public and other town departments, balanced through efforts to maintain a cost effective operation and to provide these services in a responsible and effective manner.

To fund costs such as disposal of hazardous waste, dumpster pickup for roadside and internally generated refuse, tub grinding, and any other necessary expenses related to solid waste collection and disposal.

Budget Highlights for FY 2025:

- Level fund budget requested for FY25.
- Maintain State Hospital landfill cap, including groundwater monitoring.
- Landfill on East Belcher road requires annual monitoring and maintenance. Maintenance and some monitoring is being done by the solar company. Monitoring outside of the solar field is required by the Town.
- Annual household hazardous waste collection continues to be a successful event for the residents to properly dispose of this waste. Expenses to do so has risen over the last few years.
- The Town continues to collect Hazardous Waste throughout the year, including light bulbs, oil based paint, and used oil.

Budget Summary



Solid Waste Disposal & Collection

Department - Organizational Summary

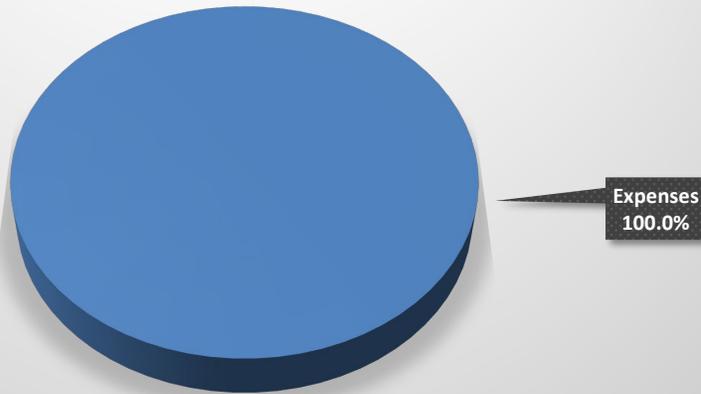
Total Staff - # of FTE's NONE

Notes

SW Disp/Coil Department: No personnel costs included in this budget; only costs associated with solid waste

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Expenses	23,198	36,918	40,050	40,050	-	0.00%
Total	23,198	36,918	40,050	40,050	-	0.00%

FY25 Department Budget Distribution



Solid Waste Disposal & Collection



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
BUILDING MAINTENANCE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
ENGINEERING/MONITORING SERVICES	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
DISPOSAL SERVICES	\$ 6,071	\$ 18,524	\$ 16,550	\$ 16,550	\$ 16,550	\$ -	0.00%
HAZARDOUS WASTE DISPOSAL	\$ 16,131	\$ 18,348	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.00%
PRINTING SERVICES	\$ 56	\$ 46	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER PURCHASED SERVICES	\$ 940	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 23,198	\$ 36,918	\$ 40,050	\$ 40,050	\$ 40,050	\$ -	0.00%

Total Department	\$ 23,198	\$ 36,918	\$ 40,050	\$ 40,050	\$ 40,050	\$ -	0.00%
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Footnotes:

Purchased Services & Supplies:

The budget is proposed to be level funded compared to FY24.

Health Department



FY 2025 Operational Budget Request

Department Head: Matthew Brennan

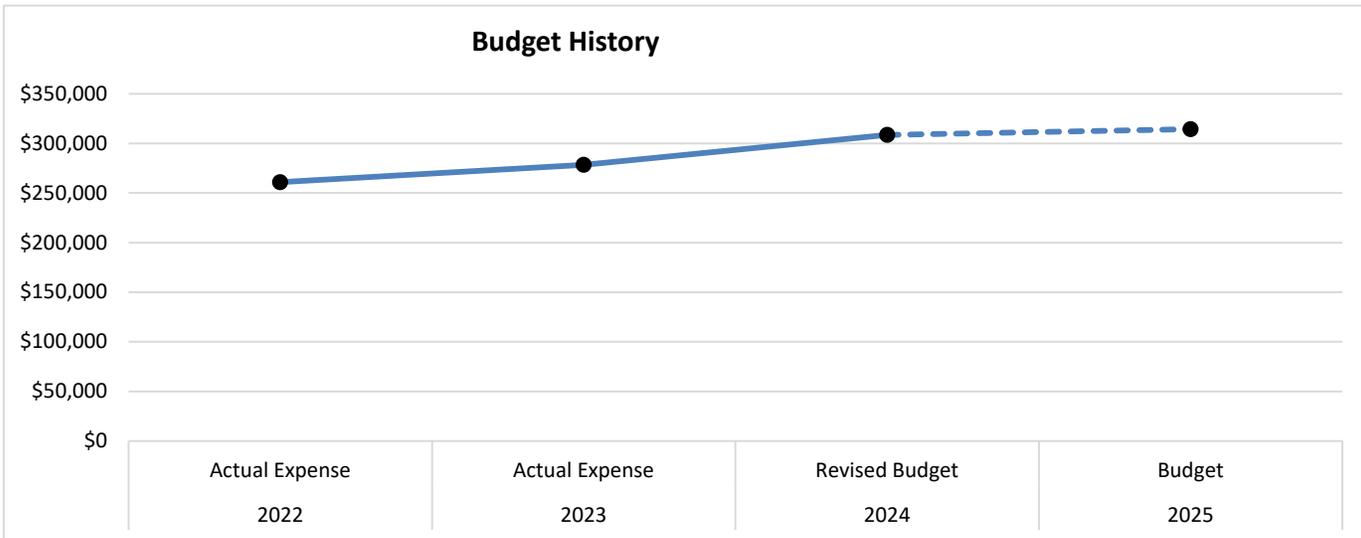
Mission:

Charged with improving the quality of life in the Town of Foxborough by promoting healthy behavior, protecting the environment, preventing disease, and making the Town a healthy place to live, work, and play. The Board of Health contracts with the ARC - South Norfolk County. The partnership between the ARC and the Town has contributed enormously to the care of Foxborough's citizens diagnosed with intellectual and developmental disabilities, including autism.

Budget Highlights for FY 2025:

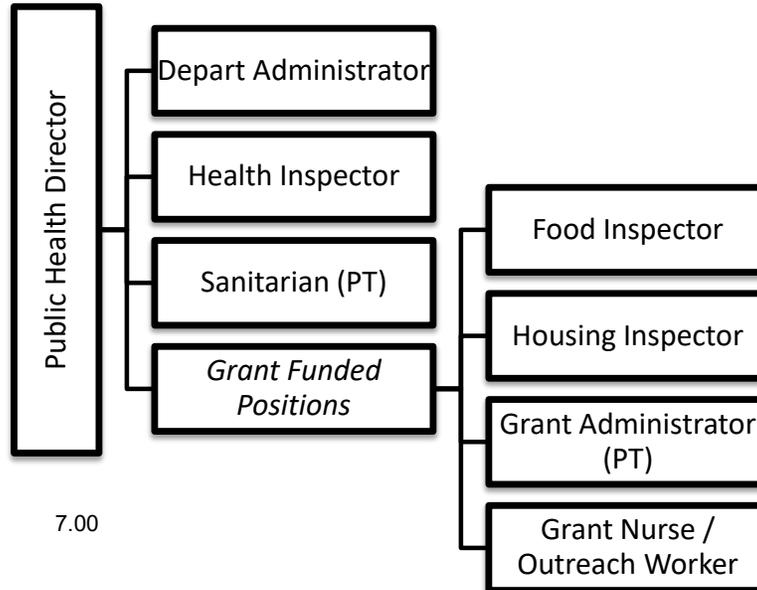
- Overall budget increase of 1.89%.
- Increase requested to support growth in personnel costs resulting from union COLA and step increases.
- Increase requested to cover maintenance costs for inspection vehicle as well as install back-up camera for safety purposes.
- Other increases requested for health and wellness classes to be provided to the Town, health promotion at town events, increase in cost of toner, and increase in postage for violation notices (vehicle maintenance, consulting services, postage, advertising, office supplies).

Budget Summary



Health Department

Department - Organizational Summary



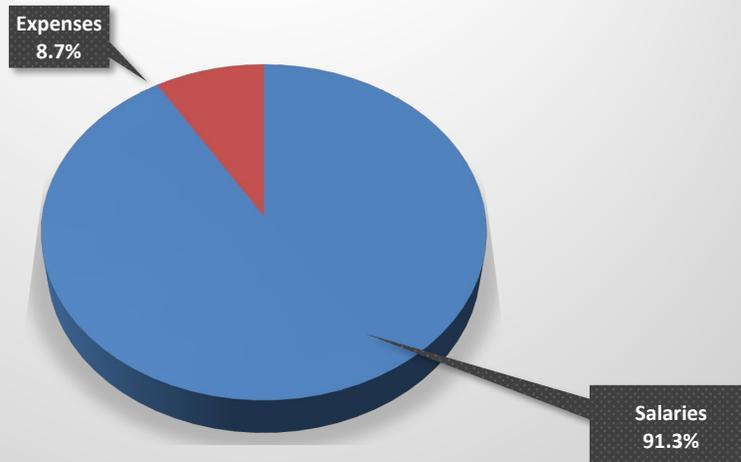
Total Staff - # of FTE's 7.00

Notes

Public Health Department: Includes the Public Health Director (1.0 FTE), Department Administrator (1.0 FTE), Health Inspector (1.0FTE), and Sanitarian (0.50 FTE). 3.50 FTEs are proposed to be grant funded in FY25.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	243,798	255,703	278,536	286,991	8,455	3.04%
Expenses	17,157	22,547	29,990	27,368	(2,622)	-8.74%
Total	260,955	278,250	308,526	314,359	5,833	1.89%

FY25 Department Budget Distribution



Health Department



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
HEALTH DIRECTOR	\$ 95,735	\$ 99,117	\$ 103,162	\$ 107,274	\$ 107,274	\$ 4,112	3.99%
ASST HEALTH DIRECTOR & INSPECTOR	\$ 89,147	\$ 95,090	\$ 103,540	\$ 108,688	\$ 108,688	\$ 5,148	4.97%
ANIMAL INSPECTOR	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
DEPARTMENT ADMINISTRATOR	\$ 56,272	\$ 58,281	\$ 60,646	\$ 63,064	\$ 63,064	\$ 2,418	3.99%
OVERTIME	\$ -	\$ 405	\$ 2,500	\$ 5,000	\$ 5,000	\$ 2,500	100.00%
STIPENDS	\$ 811	\$ 811	\$ 812	\$ 812	\$ 812	\$ -	0.00%
LONGEVITY	\$ 733	\$ 898	\$ 976	\$ 1,053	\$ 1,053	\$ 77	7.89%
SICK LEAVE/VACATION BUY BACK	\$ -	\$ -	\$ 5,800	\$ -	\$ -	\$ (5,800)	-100.00%
Salaries	\$ 243,798	\$ 255,703	\$ 278,536	\$ 286,991	\$ 286,991	\$ 8,455	3.04%
VEHICLE MAINTENANCE	\$ 313	\$ 35	\$ 1,250	\$ 800	\$ 800	\$ (450)	-36.00%
MONITORING/TESTING SERVICES	\$ 922	\$ 495	\$ 668	\$ 700	\$ 700	\$ 32	4.79%
TRAINING & DEVELOPMENT	\$ -	\$ -	\$ 3,220	\$ 3,500	\$ 3,500	\$ 280	8.70%
CONSULTING SERVICES	\$ -	\$ -	\$ 3,568	\$ 3,568	\$ 3,568	\$ -	0.00%
POSTAGE	\$ 440	\$ 662	\$ 460	\$ 750	\$ 750	\$ 290	63.04%
ADVERTISING-GENERAL	\$ 185	\$ -	\$ 760	\$ 250	\$ 250	\$ (510)	-67.11%
PRINTING SERVICES	\$ 341	\$ 248	\$ 650	\$ 650	\$ 650	\$ -	0.00%
OTHER PURCHASED SERVICES	\$ 9,754	\$ 9,754	\$ 9,800	\$ 9,800	\$ 9,800	\$ -	0.00%
GASOLINE	\$ 346	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES	\$ 1,309	\$ 513	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.00%
BOUND BOOKS	\$ 179	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
INSPECTIONAL SOFTWARE	\$ 650	\$ 3,600	\$ 4,400	\$ 750	\$ 750	\$ (3,650)	-82.95%
IN STATE TRAVEL	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
MEETINGS & CONFERENCES	\$ 1,484	\$ 1,675	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 615	\$ 660	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 588	\$ 4,905	\$ 3,614	\$ 5,000	\$ 5,000	\$ 1,386	38.35%
Expenses	\$ 17,157	\$ 22,547	\$ 29,990	\$ 27,368	\$ 27,368	\$ (2,622)	-8.74%

Total Department	\$ 260,955	\$ 278,250	\$ 308,526	\$ 314,359	\$ 314,359	\$ 5,833	1.89%
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Footnotes:

Salaries & Wages:

Salary budget includes step increases, cost-of-living increases and longevity due to employees per CBA.

Purchased Services & Supplies:

Purchased Services increase to cover maintenance costs for inspections vehicle as well as install back-up camera for safety purposes. Other increases requested are for health and wellness classes to be provided to the Town, health promotion at Town events, increased cost of toner, and increase in postage for violation notices (vehicle maintenance, consulting services, postage, advertising, office supplies).

Human Services



FY 2025 Operational Budget Request

Department Head: Marc Craig

Mission:

Council on Aging: The Foxborough Council on Aging and Human Services in partnership with the community will provide the highest quality of services and programs available to meet the ongoing needs of all Foxborough residents.

Veterans Services:

The mission of the Veterans Services Division is assist returning Massachusetts Veterans in applying for state wartime bonuses. Help 100% S.C. disabled veterans, Gold Star Spouses/Gold Star Parents in applying for annuities. Guide and assist veterans with disability claims to the Federal Department of Veterans Affairs. Administer Chapter 115 Assistance to eligible veterans, dependents and widows. Provide veterans access and referral to education, training and employment services.

Recreation:

The mission of Recreation is to enrich the lives of the residents of Foxborough by providing safe, welcoming parks and recreation facilities and affordable, diverse recreation and cultural opportunities for people of all ages to play, learn and build community. We create community through people, parks and programs in your big back yard.

Budget Highlights for FY 2025:

Human Services:

- Overall budget decrease of 1.08%.
- Salary budget includes step increases, COLA increases, and longevity/stipends due to employees; some salaries partially paid for with Formula Grant and B&W Grant.

Veterans Services:

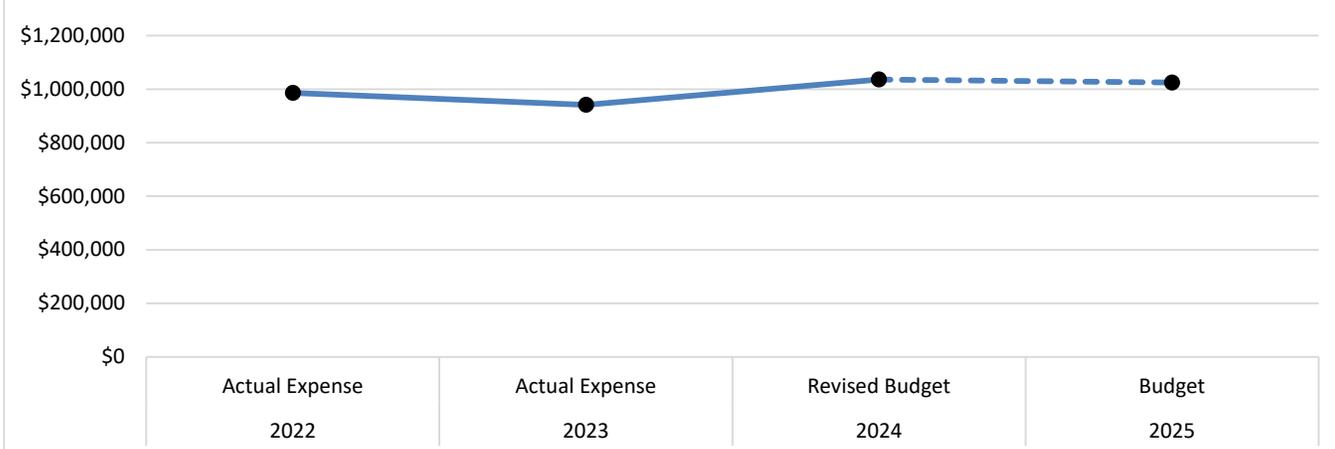
- Decrease to ordinary benefits line as the overall number of veterans has decreased. Returning funding to 2021 level.

Recreation:

- The General Fund Recreation budget covers only the Division Director's salary and Town Common lighting costs. All other staff salaries and operational expenses are paid via the Recreation Revolving Fund.

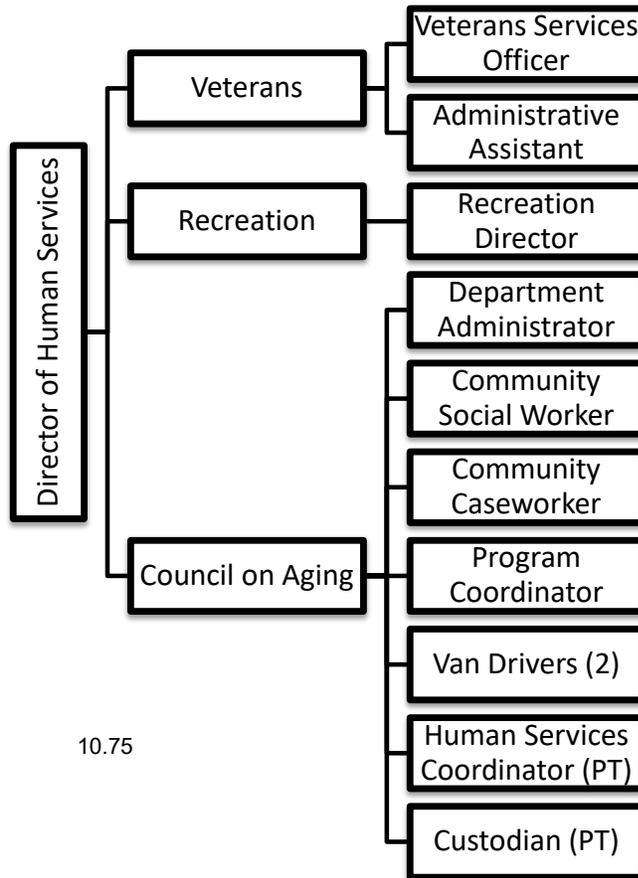
Budget Summary

Budget History



Human Services

Department - Organizational Summary



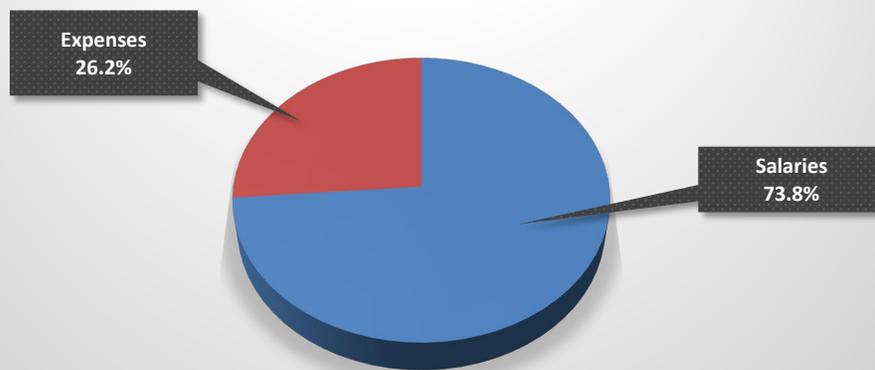
Total Staff - # of FTE's 10.75

Notes

HS Department: Includes Council on Aging, Veterans Services, and Recreation.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	737,617	693,720	729,068	755,849	26,781	3.67%
Expenses	248,452	247,659	306,950	269,000	(37,950)	-12.36%
Total	986,069	941,379	1,036,018	1,024,849	(11,169)	-1.08%

FY25 Department Budget Distribution



Human Services



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)		
Council on Aging/HS Salaries								
HUMAN SERVICES DIRECTOR	\$ 110,464	\$ 119,598	\$ 126,053	\$ 131,096	\$ 131,096	\$ 5,043	4.00%	
COMMUNITY SOCIAL WORKER	\$ 71,655	\$ 74,176	\$ 77,173	\$ 80,260	\$ 80,260	\$ 3,087	4.00%	
DEPARTMENT ADMINISTRATOR	\$ 58,333	\$ 54,577	\$ 57,120	\$ 59,405	\$ 59,405	\$ 2,285	4.00%	
CUSTODIAN	\$ 19,849	\$ 22,599	\$ 23,009	\$ 23,930	\$ 23,930	\$ 921	4.00%	
VAN DRIVERS	\$ 60,091	\$ 65,801	\$ 65,267	\$ 67,878	\$ 67,878	\$ 2,611	4.00%	
PROGRAM COORDINATOR	\$ 66,192	\$ 64,458	\$ 66,689	\$ 68,023	\$ 68,023	\$ 1,334	2.00%	
OTHER DEPARTMENT STAFF	\$ 88,189	\$ 31,362	\$ 31,700	\$ 32,968	\$ 32,968	\$ 1,268	4.00%	
COMMUNITY CASE WORKER	\$ -	\$ 58,693	\$ 60,636	\$ 63,062	\$ 63,062	\$ 2,426	4.00%	
STIPENDS	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	\$ 1,650	\$ -	0.00%	
LONGEVITY	\$ 3,475	\$ 3,124	\$ 3,950	\$ 3,500	\$ 3,500	\$ (450)	-11.39%	
SICK LEAVE VACATION/BUYBACK	\$ 19,638	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Veterans Services Salaries								
VETERANS SERVICES OFFICER	\$ 72,245	\$ 64,351	\$ 77,814	\$ 80,927	\$ 80,927	\$ 3,113	4.00%	
PRINCIPAL ACCOUNT CLERK	\$ 44,061	\$ 51,519	\$ 51,873	\$ 53,948	\$ 53,948	\$ 2,075	4.00%	
STIPENDS	\$ 550	\$ 550	\$ 550	\$ 550	\$ 550	\$ -	0.00%	
LONGEVITY	\$ -	\$ -	\$ 350	\$ -	\$ -	\$ (350)	-100.00%	
Recreation Salaries								
RECREATION DIRECTOR	\$ 79,785	\$ 80,887	\$ 84,809	\$ 88,202	\$ 88,202	\$ 3,393	4.00%	
ASST RECREATION DIRECTOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
LONGEVITY	\$ 1,025	\$ 375	\$ 425	\$ 450	\$ 450	\$ 25	5.88%	
SICK LEAVE VACATION/BUYBACK	\$ 40,415	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Salaries	\$ 737,617	\$ 693,720	\$ 729,068	\$ 755,849	\$ 755,849	\$ 26,781	3.67%	

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
Council on Aging/HS Expenses							
TUITION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICLE MAINTENANCE	\$ 2,274	\$ 6,834	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
OFFICE EQUIPMENT MAINTENANCE	\$ 420	\$ 199	\$ 3,300	\$ 3,300	\$ 3,300	\$ -	0.00%
DATA COMMUNICATION SERVICES	\$ 3,384	\$ 3,203	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 600	\$ 5,534	\$ 12,950	\$ 10,000	\$ 10,000	\$ (2,950)	-22.78%
OTHER PROFESSIONAL SERVICES	\$ 4,656	\$ 1,852	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
POSTAGE	\$ 285	\$ 297	\$ 600	\$ 600	\$ 600	\$ -	0.00%
PRINTING SERVICES	\$ 962	\$ 2,829	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
GASOLINE	\$ 5,380	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES	\$ 13,594	\$ 7,327	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
CUSTODIAL SUPPLIES	\$ 2,759	\$ 4,053	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
IN STATE TRAVEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 952	\$ 3,478	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 840	\$ 978	\$ -	\$ -	\$ -	\$ -	0.00%
Veterans Services Expenses							
CEMETERY/GRAVE SERVICES	\$ 2,276	\$ 2,100	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 2,438	\$ 2,352	\$ -	\$ -	\$ -	\$ -	0.00%
POSTAGE	\$ 257	\$ 168	\$ 600	\$ 600	\$ 600	\$ -	0.00%
OFFICE SUPPLIES	\$ 962	\$ 1,186	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
OTHER DEPARTMENTAL SUPPLIES	\$ 632	\$ 4,001	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
IN STATE TRAVEL	\$ 166	\$ 792	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 35	\$ 35	\$ -	\$ -	\$ -	\$ -	0.00%
ORDINARY BENEFITS	\$ 197,165	\$ 169,148	\$ 220,000	\$ 185,000	\$ 185,000	\$ (35,000)	-15.91%
SPECIAL DEPARTMENT EXPENSES	\$ 8,416	\$ 6,692	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
Recreation Expenses							
TOWN COMMON LIGHTING	\$ -	\$ 24,602	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Expenses	\$ 248,452	\$ 247,659	\$ 306,950	\$ 269,000	\$ 269,000	\$ (37,950)	-12.36%
Total Department	\$ 986,069	\$ 941,379	\$ 1,036,018	\$ 1,024,849	\$ 1,024,849	\$ (11,169)	-1.08%

Footnotes:

Salary & Wages:

Increase requested in Salaries to cover step increases and cost-of-living increases as required in the CBAs. Council on Aging positions are partially funded by Brigham and Women's Hospital and State Formula grants.

Purchased Services & Supplies:

An overall 12.36% decrease is proposed largely due to an anticipated reduction in benefits. The State reimburses 75.0% of benefits paid out in subsequent fiscal year (FY24 will be reimbursed in FY25).

Library



FY 2025 Operational Budget Request

Department Head: Elisabeth O'Neill

Mission:

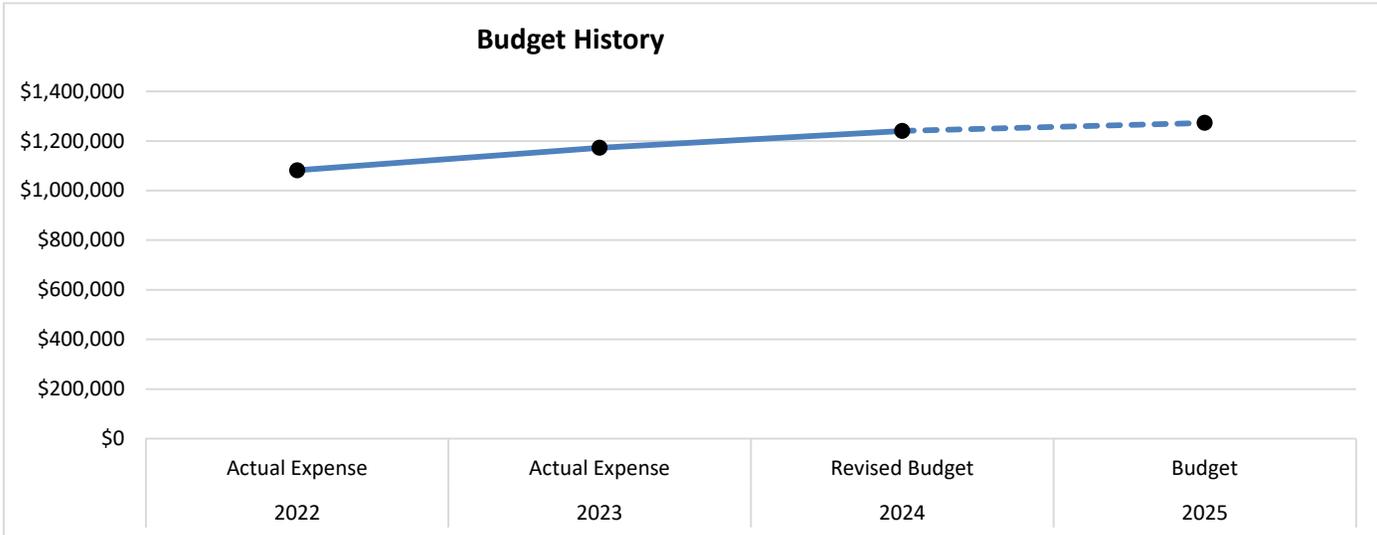
The Boyden Library provides the best materials, both contemporary, and traditional, for all ages and all interests, expert guidance to the world of information, opportunities for lifelong learning, a connection to Foxborough's history, a community gathering place.

The Boyden Librarywe've got something for you!

Budget Highlights for FY 2025:

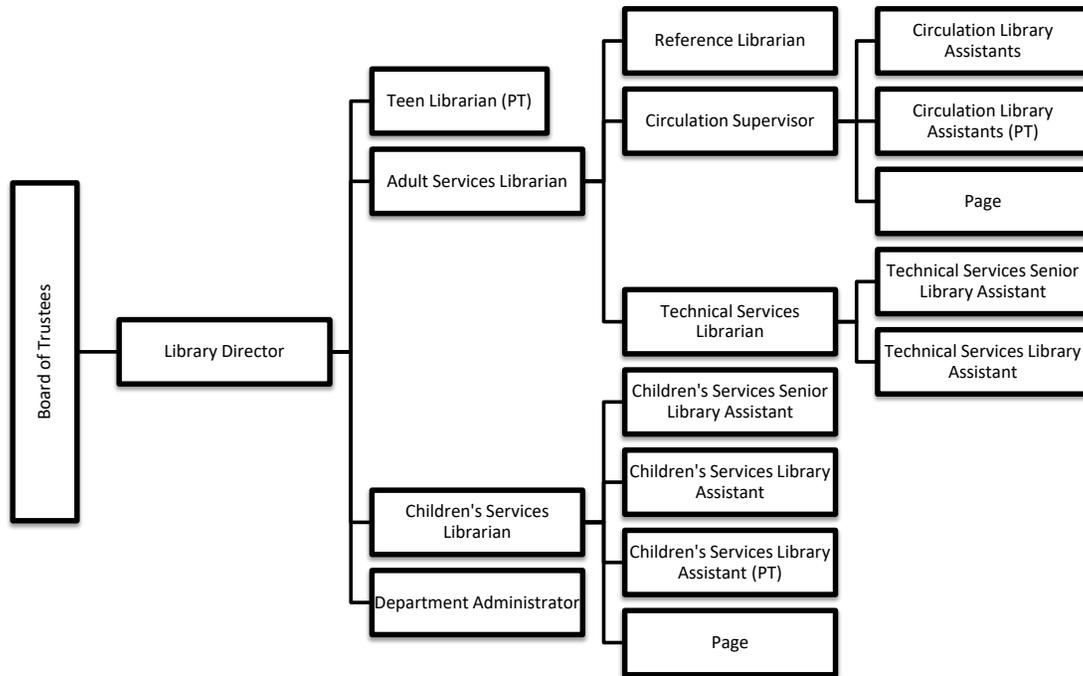
- Overall budget increasing by 2.58%.
- Overall 0.81% increase to salary budget to cover contractual step and cost-of-living increases and other staffing costs. Request reflects current staffing levels.
- The Department requested additional funding to support an increase in Teen Librarian (22 to 35 hours / week). However, due to limited available funding, this request was not included as part of the Town Manager's recommended budget.
- Overall 7.97% increase to expense budget. Funds were shifted around to better reflect the department's needs. Several reductions to reflect reduced costs in some areas while addressing annual 15% required spending in several areas by MBLC.
- Includes a request for an additional \$2,000 to support the replacement or lease of two photocopiers.

Budget Summary



Library

Department - Organizational Summary

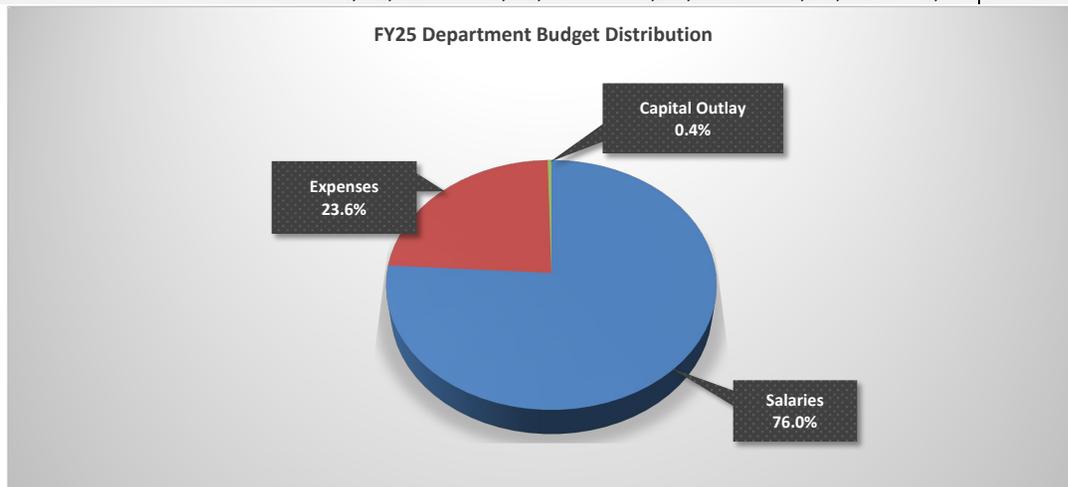


Total Staff - # of FTE's 14.48

Notes

Library Department: Includes the Library Director, Department Administrator, Librarians, Assistants, Pages.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	809,614	877,657	959,111	966,914	7,803	0.81%
Expenses	269,397	292,300	278,600	300,800	22,200	7.97%
Capital Outlay	3,000	3,000	3,000	5,000	2,000	66.67%
Total	1,082,012	1,172,957	1,240,711	1,272,714	32,003	2.58%



Library



Department: Line item budget

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
LIBRARY DIRECTOR		\$ 107,553	\$ 112,333	\$ 118,411	\$ 123,276	\$ 123,276	\$ 4,865	4.11%
PROFESSIONAL LIBRARIAN		\$ 127,350	\$ 124,013	\$ 152,788	\$ 154,447	\$ 154,447	\$ 1,659	1.09%
SUBSTITUTE LIB LEVEL II		\$ 3,781	\$ 4,942	\$ 9,888	\$ 9,888	\$ 9,888	\$ -	0.00%
LIBRARIAN LEVEL II	¹	\$ 147,183	\$ 183,574	\$ 193,902	\$ 223,534	\$ 199,534	\$ 5,632	2.90%
SUBSTITUTE LIBRARY ASSISTANT		\$ 10,460	\$ 9,171	\$ 12,773	\$ 12,773	\$ 12,773	\$ -	0.00%
SENIOR LIBRARY ASSISTANT		\$ 130,993	\$ 135,750	\$ 140,081	\$ 144,827	\$ 144,827	\$ 4,746	3.39%
LIBRARY ASST/CLERK TYPIST		\$ 177,933	\$ 190,117	\$ 204,437	\$ 204,170	\$ 204,170	\$ (267)	-0.13%
DEPARTMENT ADMINISTRATOR		\$ 56,272	\$ 58,281	\$ 60,613	\$ 57,136	\$ 57,136	\$ (3,477)	-5.74%
LIBRARY PAGES		\$ 14,875	\$ 19,960	\$ 26,238	\$ 26,238	\$ 26,238	\$ -	0.00%
SUNDAY HOURS		\$ 9,223	\$ 22,030	\$ 17,680	\$ 18,000	\$ 18,000	\$ 320	1.81%
EDUCATION INCENTIVE		\$ -	\$ 2,750	\$ 4,300	\$ 3,750	\$ 3,750	\$ (550)	-12.79%
STIPENDS		\$ -	\$ 5,576	\$ 3,500	\$ 5,580	\$ 5,580	\$ 2,080	59.43%
LONGEVITY		\$ 7,158	\$ 6,321	\$ 8,500	\$ 7,295	\$ 7,295	\$ (1,205)	-14.18%
SICK LEAVE/VACATION BUY BACK		\$ 16,835	\$ 2,838	\$ 6,000	\$ -	\$ -	\$ (6,000)	-100.00%
Salaries		\$ 809,614	\$ 877,657	\$ 959,111	\$ 990,914	\$ 966,914	\$ 7,803	0.81%
CUSTODIAL SERVICES		\$ 37,160	\$ 39,332	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
NETWORK & INFORMATION SYSTEMS		\$ 42,875	\$ 41,785	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.00%
POSTAGE		\$ 195	\$ 391	\$ 300	\$ 300	\$ 300	\$ -	0.00%
BOOK BINDING SERVICES		\$ 571	\$ 247	\$ 800	\$ 500	\$ 500	\$ (300)	-37.50%
OFFICE SUPPLIES		\$ 18,369	\$ 10,277	\$ 13,000	\$ 15,000	\$ 15,000	\$ 2,000	15.38%
IT SUPPLIES		\$ 8,609	\$ 10,961	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
CUSTODIAL SUPPLIES		\$ 4,500	\$ 3,263	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.00%
BOOKS & SUBSCRIPTIONS		\$ 68,669	\$ 71,500	\$ 75,000	\$ 82,000	\$ 82,000	\$ 7,000	9.33%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
PERIODICALS & NEWSPAPERS	\$ 5,361	\$ 4,354	\$ 5,500	\$ 6,000	\$ 6,000	\$ 500	9.09%
BUSINESS SERVICES	\$ 7,507	\$ 10,165	\$ 7,000	\$ 10,000	\$ 10,000	\$ 3,000	42.86%
AUDIO VISUAL	\$ 29,259	\$ 25,000	\$ 30,000	\$ 35,000	\$ 35,000	\$ 5,000	16.67%
DIGITAL/ELECTRONIC MEDIA	\$ 37,732	\$ 33,268	\$ 45,000	\$ 48,000	\$ 48,000	\$ 3,000	6.67%
OTHER LIBRARY SUPPLIES	\$ 7,096	\$ 38,983	\$ 7,000	\$ 9,000	\$ 9,000	\$ 2,000	28.57%
MEETINGS & CONFERENCES	\$ 1,495	\$ 2,773	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
Expenses	\$ 269,397	\$ 292,300	\$ 278,600	\$ 300,800	\$ 300,800	\$ 22,200	7.97%
TECHNOLOGY EQUIPMENT	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 2,000	66.67%
Capital Outlay	\$ 3,000	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 2,000	66.67%
Total Department	\$ 1,082,012	\$ 1,172,957	\$ 1,240,711	\$ 1,296,714	\$ 1,272,714	\$ 32,003	2.58%

Footnotes:

Salaries & Wages:

Overall 0.81% increase to cover CBA step and cost-of-living increases and other staffing costs. Personnel costs are reflective of current staffing levels.

¹ The Library Department requested an increase in funding to support additional hours for the Teen Librarian position (\$24,000). The increase from 22 hours to 35 hours per week would allow greater operational capacity of the Teen Services staff and provide critical coverage and supervision of the space. However, due to limited growth in available revenues, the Town Manager's recommended FY25 budget does not included funding for this request.

Purchased Services & Supplies:

The budget proposes an overall 7.97% increase to expense budget. Funds were shifted to better reflect the Department's needs. Additional funds will support increases necessary to cover photocopier lease and supplies as well as meet the MBLC required annual 15.0% spending on check-out items, online resources, and tech to patrons (books & subscriptions, business services, audio/visual, and digital/electronic media).

Debt Service



FY 2025 Operational Budget Request

Department Head: Marie Almodovar

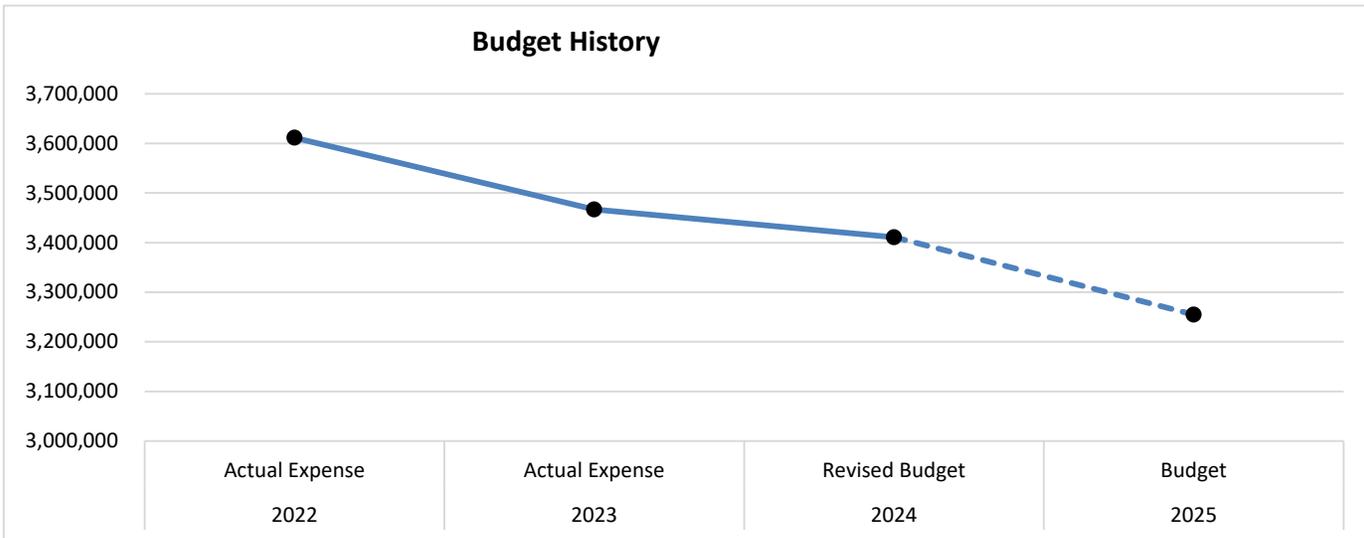
Mission:

To issue short and long term debt based upon the needs of the community, maintain the Town's AAA bond rating, and balance debt issuance timing between favorable market conditions and the Town's funding requirements.

Budget Highlights for FY 2025:

- No new debt added in FY24 for the General Fund.
- Debt service schedule for FY25 is showing an overall decrease of 4.58% that represents a 2.53% decrease in principal payments, 11.13% decrease in interest payments, and level funding of an expense budget of \$25K to address debt issuance expenses and/or short term borrowing needs.
- This is a fixed cost budget.

Budget Summary



Debt Service

Department - Organizational Summary

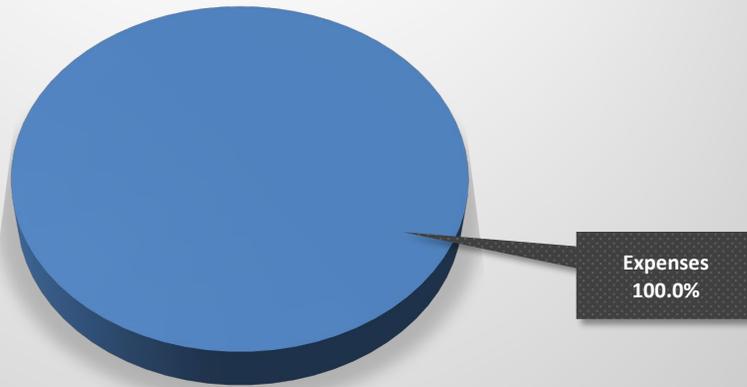
Total Staff - # of FTE's NONE

Notes

Debt Svc Department: No personnel costs included in this budget; only debt service and issuance costs.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Expenses	3,611,325	3,466,930	3,411,069	3,254,761	(156,308)	-4.58%
Total	3,611,325	3,466,930	3,411,069	3,254,761	(156,308)	-4.58%

FY25 Department Budget Distribution



Debt Service



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
PRINCIPAL - LAND ACQ (MILL ST)	\$ 75,000	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ (70,000)	-100.00%
PRINCIPAL - PS BLDG (EXCL1)	\$ 379,000	\$ 373,000	\$ 365,000	\$ 355,000	\$ 355,000	\$ (10,000)	-2.74%
PRINCIPAL - PS BLDG (EXCL2)	\$ 217,000	\$ 215,000	\$ 211,000	\$ 210,000	\$ 210,000	\$ (1,000)	-0.47%
PRINCIPAL - AHERN SCHL (EXCL1)	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PRINCIPAL - AHERN SCHL (EXCL2)	\$ 199,000	\$ 197,000	\$ 194,000	\$ 191,000	\$ 191,000	\$ (3,000)	-1.55%
PRINCIPAL - BURRELL SCHL	\$ 450,000	\$ 475,000	\$ 500,000	\$ 525,000	\$ 525,000	\$ 25,000	5.00%
PRINCIPAL - HS GAS CONVERSION	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ (6,000)	-100.00%
PRINCIPAL - HS RENOVATION	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ -	0.00%
PRINCIPAL - TOWN HALL	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ -	0.00%
PRINCIPAL - LIBRARY RENOVATION	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ -	0.00%
<i>SUBTOTAL PRINCIPAL</i>	\$ 2,611,000	\$ 2,556,000	\$ 2,566,000	\$ 2,501,000	\$ 2,501,000	\$ (65,000)	-2.53%
INTEREST - LAND ACQ (MILL ST)	\$ 5,325	\$ 3,150	\$ 1,050	\$ -	\$ -	\$ (1,050)	-100.00%
INTEREST - PS BLDG (EXCL1)	\$ 38,475	\$ 27,195	\$ 16,125	\$ 5,325	\$ 5,325	\$ (10,800)	-66.98%
INTEREST - PS BLDG (EXCL2)	\$ 34,635	\$ 28,155	\$ 21,765	\$ 15,450	\$ 15,450	\$ (6,315)	-29.01%
INTEREST - LIBRARY RENOVATION	\$ 114,916	\$ 102,959	\$ 91,003	\$ 79,046	\$ 79,046	\$ (11,957)	-13.14%
INTEREST - AHERN SCHL (EXCL1)	\$ 975	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
INTEREST - AHERN SCHL (EXCL2)	\$ 20,445	\$ 14,505	\$ 8,640	\$ 2,865	\$ 2,865	\$ (5,775)	-66.84%
INTEREST - BURRELL SCHL	\$ 481,994	\$ 459,494	\$ 435,744	\$ 410,744	\$ 410,744	\$ (25,000)	-5.74%
INTEREST - HS GAS CONVERSION	\$ 450	\$ 270	\$ 90	\$ -	\$ -	\$ (90)	-100.00%
INTEREST - HS RENOVATION	\$ 167,334	\$ 149,890	\$ 131,800	\$ 113,064	\$ 113,064	\$ (18,736)	-14.22%
INTEREST-TOWN HALL	\$ 135,681	\$ 125,276	\$ 113,852	\$ 102,267	\$ 102,267	\$ (11,585)	-10.18%
<i>SUBTOTAL INTEREST</i>	\$ 1,000,230	\$ 910,895	\$ 820,069	\$ 728,761	\$ 728,761	\$ (91,308)	-11.13%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
FINANCIAL SERVICES	\$ 95	\$ 35	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
<i>SUBTOTAL EXPENSE</i>	\$ 95	\$ 35	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Expenses	\$ 3,611,325	\$ 3,466,930	\$ 3,411,069	\$ 3,254,761	\$ 3,254,761	\$ (156,308)	-4.58%

Total Department	\$ 3,611,325	\$ 3,466,930	\$ 3,411,069	\$ 3,254,761	\$ 3,254,761	\$ (156,308)	-4.58%
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Footnotes:

Purchased Services & Supplies:

Overall debt service costs are proposed to decrease by 4.58% compared to FY25.

Pensions



FY 2025 Operational Budget Request

Department Head: Marie Almodovar

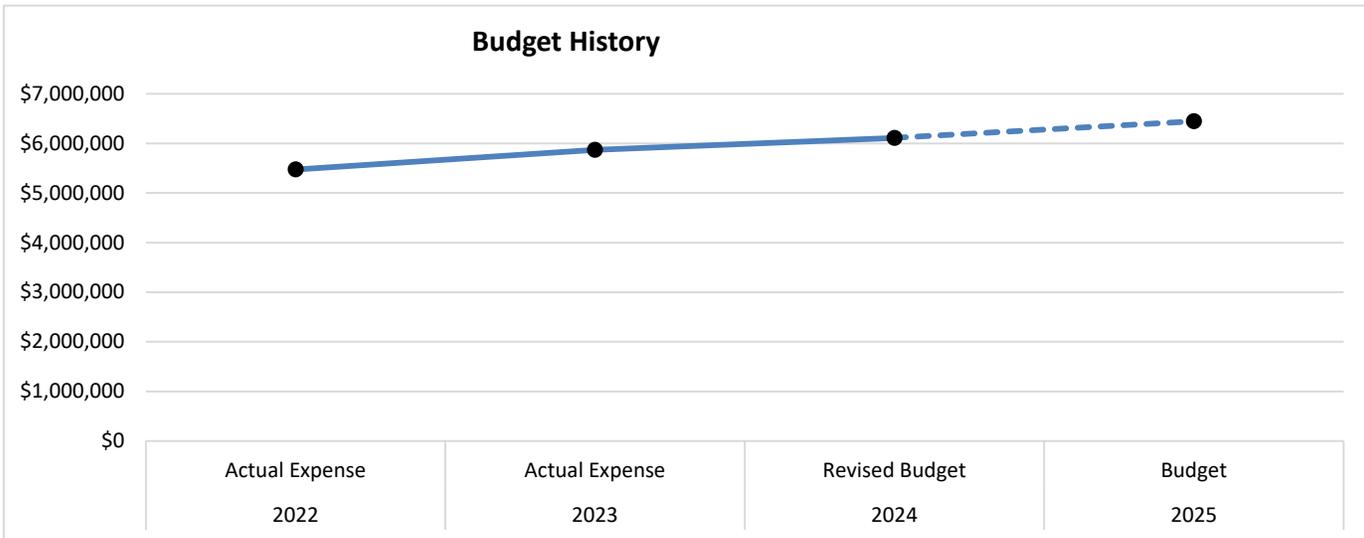
Mission:

To continue participation in Norfolk County Retirement System (NCRS) in order to provide retirement benefits for Town employees, including non-educator school employees.

Budget Highlights for FY 2025:

- Overall 5.44% increase for FY25 based assessment amount from NCRS.
- The Town will continue to appropriate the actuarilly calculated amount of money needed, as determined by the NCRS, to fully fund pensions for the Town of Foxborough retirees.
- This is a fixed cost budget for both Town and School.

Budget Summary



Pensions

Department - Organizational Summary

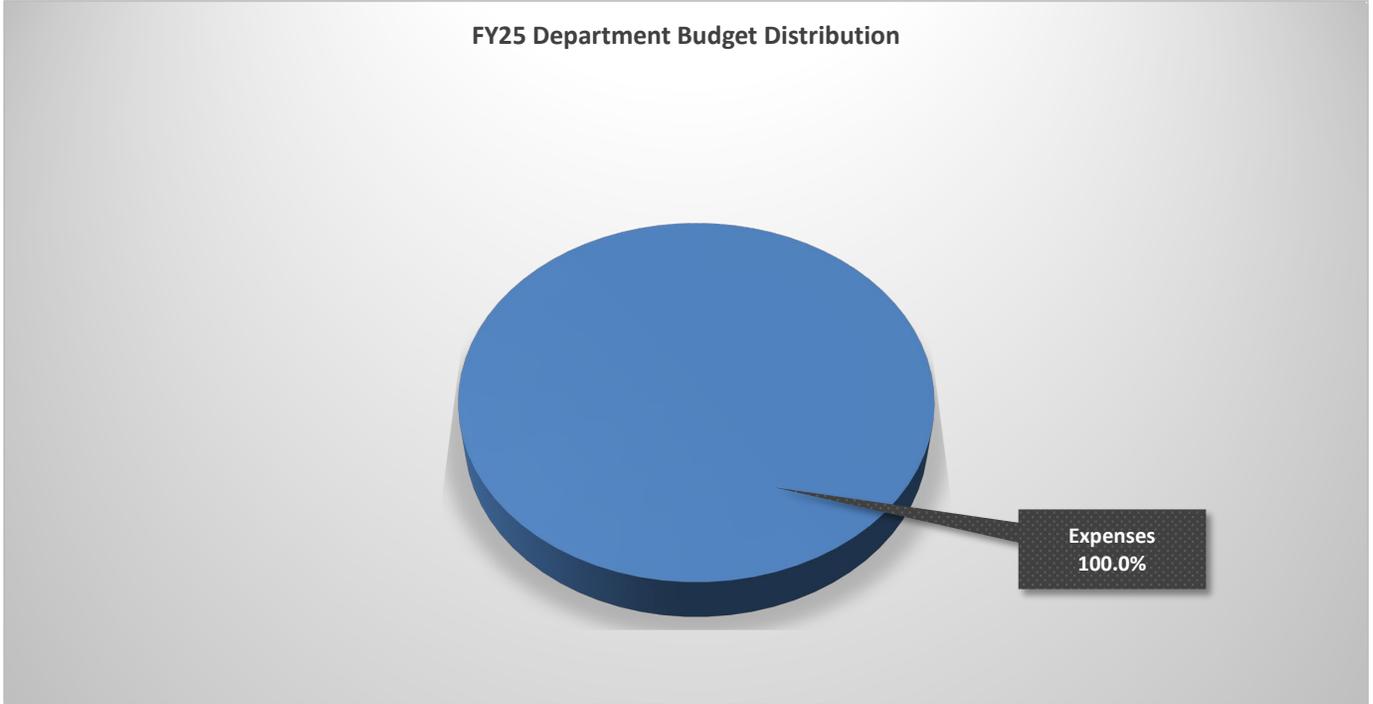
Notes

There are a total of 793 participants for Foxborough: Actives (366), Retireees (216), Disabled (26), and Inactives (185).

	Actives	% of Total
Town	180	49.2%
School	186	50.8%
	366	

Pensions Department: No personnel costs included in this budget; only the annual assessment.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	5,473,537	5,871,763	6,112,566	6,445,061	332,495	5.44%
Total	5,473,537	5,871,763	6,112,566	6,445,061	332,495	5.44%



Pensions



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024	
						\$ (+/-)	% (+/-)
RETIREMENT ASSESSMENT	\$ 5,473,537	\$ 5,871,763	\$ 6,112,566	\$ 6,445,061	\$ 6,445,061	\$ 332,495	5.44%
Expenses	\$ 5,473,537	\$ 5,871,763	\$ 6,112,566	\$ 6,445,061	\$ 6,445,061	\$ 332,495	5.44%

Total Department	\$ 5,473,537	\$ 5,871,763	\$ 6,112,566	\$ 6,445,061	\$ 6,445,061	\$ 332,495	5.44%
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Footnotes:

Purchased Services & Supplies:

Annual assessment per Norfolk County Retirement System.

Other Post Employment Benefits (OPEB)



FY 2025 Operational Budget Request

Department Head: Marie Almodovar

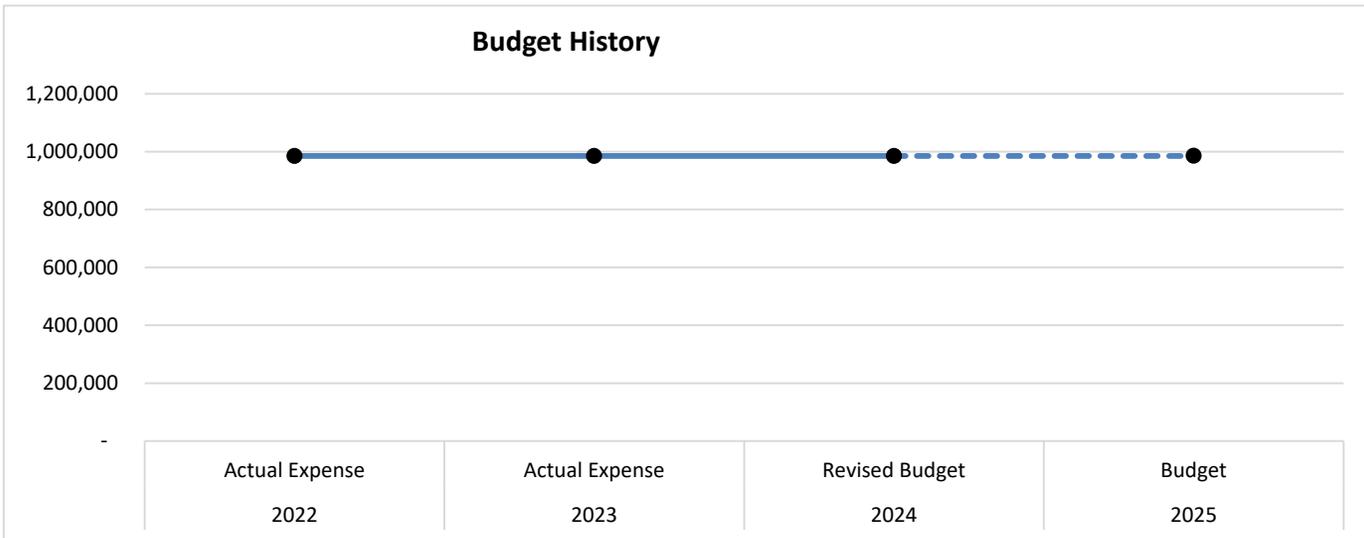
Mission:

The purpose of this funding is to fund the outstanding liability and provide the resources to cover the determined contribution. It is the Town's responsibility to cover its share of health care benefits for qualified retirees, spouses, and survivors from the Town and Foxborough Public Schools.

Budget Highlights for FY 2025:

- This budget covers the general fund portion of the annual contribution for both Town and School. The Water & Sewer contributions reside in their respective budgets.
- This is a fixed cost budget.
- The Town is still on track and committed to fully fund the OPEB Liability before the year 2038, if not sooner with repurposed funds from the Pension Liability beginning in the year 2029.

Budget Summary



Other Post Employment Benefits (OPEB)

Department - Organizational Summary

Notes

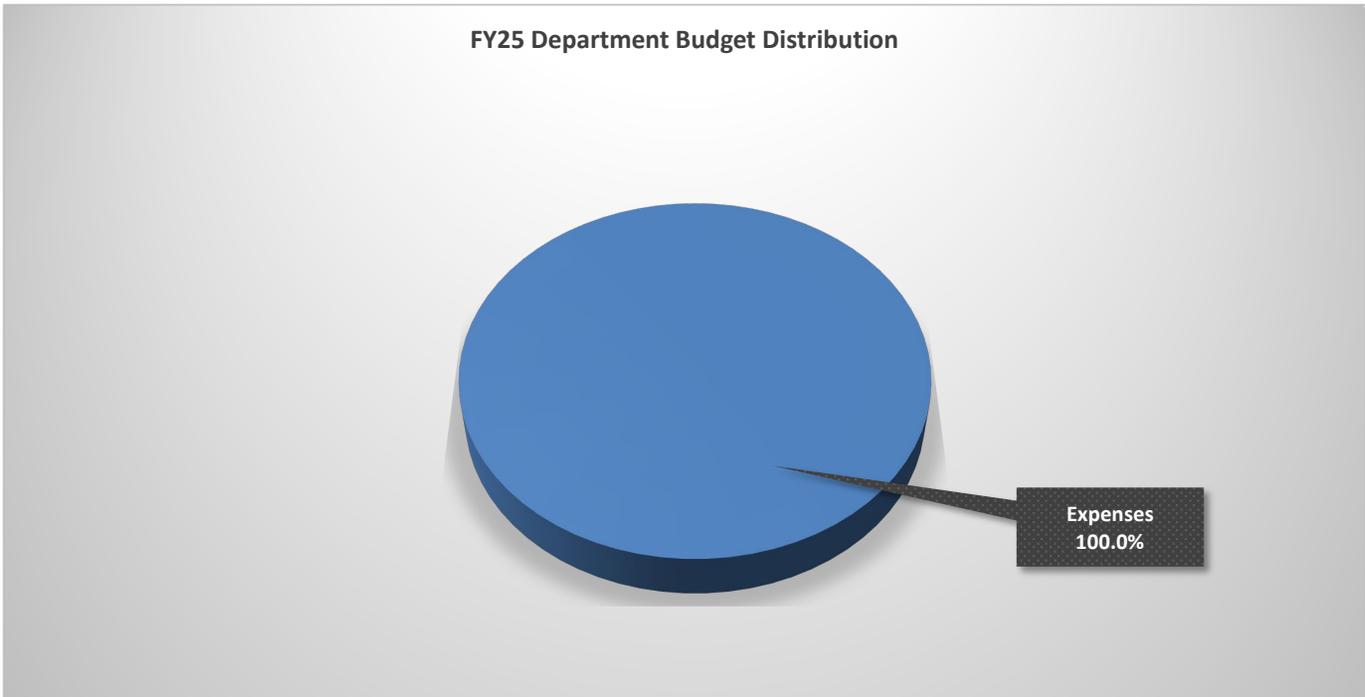
This budget funds the annual contribution to the OPEB Trust Fund for Town and School (General Fund portion only).
 Net OPEB liability: Town including Officers (26.68%), Schools (72.96%), Water (0.35%) and Sewer (0.01%).

**Town of Foxborough
 Plan Liabilities as of the June 30, 2023 Measurement Date**

	Town Employees and Retirees	School Employees and Retirees	Police Employees and Retirees	Water Enterprise Employees and Retirees	Sewer Enterprise Employees and Retirees	Total
I. Total OPEB Liability						
A. Actives	1,607,918	19,232,756	3,940,594	448,512	227,738	25,457,518
B. Retirees/Disabled	<u>2,917,417</u>	<u>16,462,327</u>	<u>4,586,383</u>	<u>532,764</u>	<u>458</u>	<u>24,499,349</u>
C. Total	4,525,335	35,695,083	8,526,977	981,276	228,196	49,956,867
II. Fiduciary Net Position [Plan Assets]	1,395,566	11,007,991	2,629,631	864,039	223,510	16,120,737
III. Net OPEB Liability (Asset) [I. - II.]	3,129,769	24,687,092	5,897,346	117,237	4,686	33,836,130
For the Reporting Date and Fiscal Year Ending June 30, 2023						
IV. Service Cost	150,776	899,052	267,179	20,974	13,037	1,351,018
V. Financial Statement Expense/(Income)	687,842	5,131,431	1,282,118	109,619	32,939	7,243,949
VI. Employer Share of Costs	(211,977)	(1,327,406)	(176,905)	(55,940)	(687)	(1,772,915)
VII. Employer OPEB Trust (Contribution)/Withdrawal	(182,905)	(1,442,722)	(344,643)	(126,312)	(31,556)	(2,128,138)
VIII. Total Employer Contribution [VI. + VII.]	(394,882)	(2,770,128)	(521,548)	(182,252)	(32,243)	(3,901,053)

OPEB Department: No personnel costs included in this budget; only the annual contribution.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	985,135	985,135	985,135	985,135	-	0.00%
Total	985,135	985,135	985,135	985,135	-	0.00%



Other Post Employment Benefits (OPEB)



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
OPEB CONTRIBUTION	\$ 985,135	\$ 985,135	\$ 985,135	\$ 985,135	\$ 985,135	\$ -	0.00%
Expenses	\$ 985,135	\$ 985,135	\$ 985,135	\$ 985,135	\$ 985,135	\$ -	0.00%

Total Department	\$ 985,135	\$ 985,135	\$ 985,135	\$ 985,135	\$ 985,135	\$ -	0.00%
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Footnotes:

Purchased Services & Expenses:

Annual contribution per Odyssey Advisors valuation report and guidance.

Unemployment Compensation



FY 2025 Operational Budget Request

Department Head: Paige Duncan

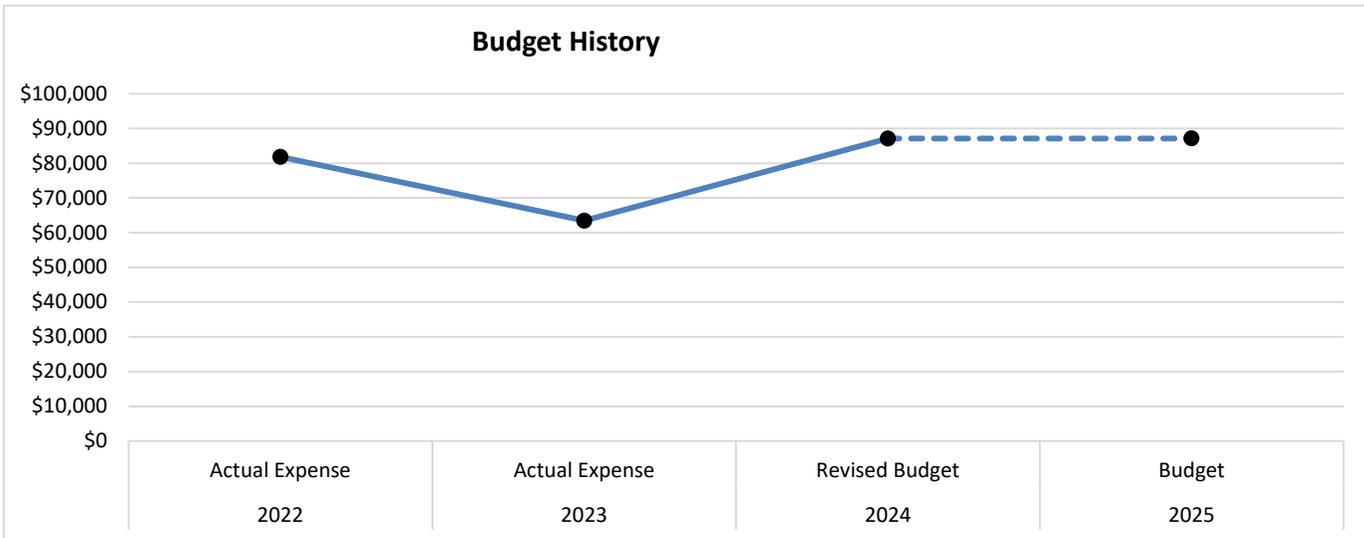
Mission:

To provide unemployment compensation insurance coverage for employees in the event of a layoff due to work reduction or unacceptable work performance by an employee(s).

Budget Highlights for FY 2025:

- Level funding requested for FY25.
- The Town will continue to provide funding to pay for this coverage but also minimize exposure that would allow employees to become displaced and thereby minimizing their ability to collect on this coverage.
- This is a fixed cost budget covering costs for both Town and School.

Budget Summary



Unemployment Compensation

Department - Organizational Summary

Notes

This budget pays for the unemployment costs for both Town and School.

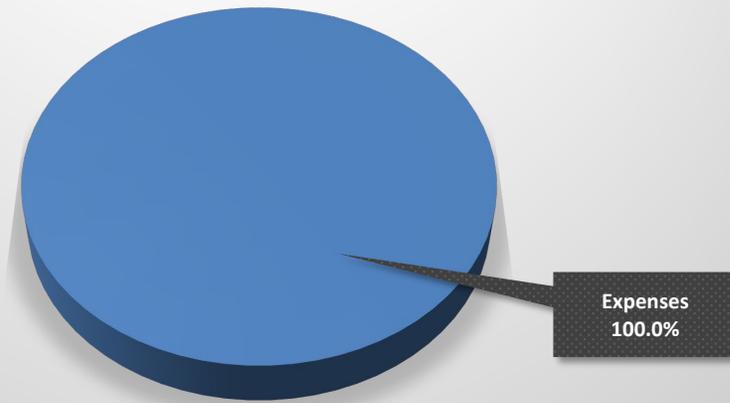
Below is a summary of current Fiscal Year 2024 expenses:

	Costs	% of Overall Costs
Town	6,074.00	11.3%
School	47,519.54	88.7%
Total	53,593.54	

Unemployment Department: No salary costs included in this budget.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	81,835	63,481	87,125	87,125	-	0.00%
Total	81,835	63,481	87,125	87,125	-	0.00%

FY25 Department Budget Distribution



Unemployment Compensation



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
UNEMPLOYMENT COMPENSATION	\$ 81,835	\$ 63,481	\$ 87,125	\$ 87,125	\$ 87,125	\$ -	0.00%
Expenses	\$ 81,835	\$ 63,481	\$ 87,125	\$ 87,125	\$ 87,125	\$ -	0.00%

Total Department	\$ 81,835	\$ 63,481	\$ 87,125	\$ 87,125	\$ 87,125	\$ -	0.00%
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Footnotes:

Purchased Services & Supplies:

This budget is proposed to be level funded compared to FY24.

Group Insurance



FY 2025 Operational Budget Request

Department Head: Marie Almodovar

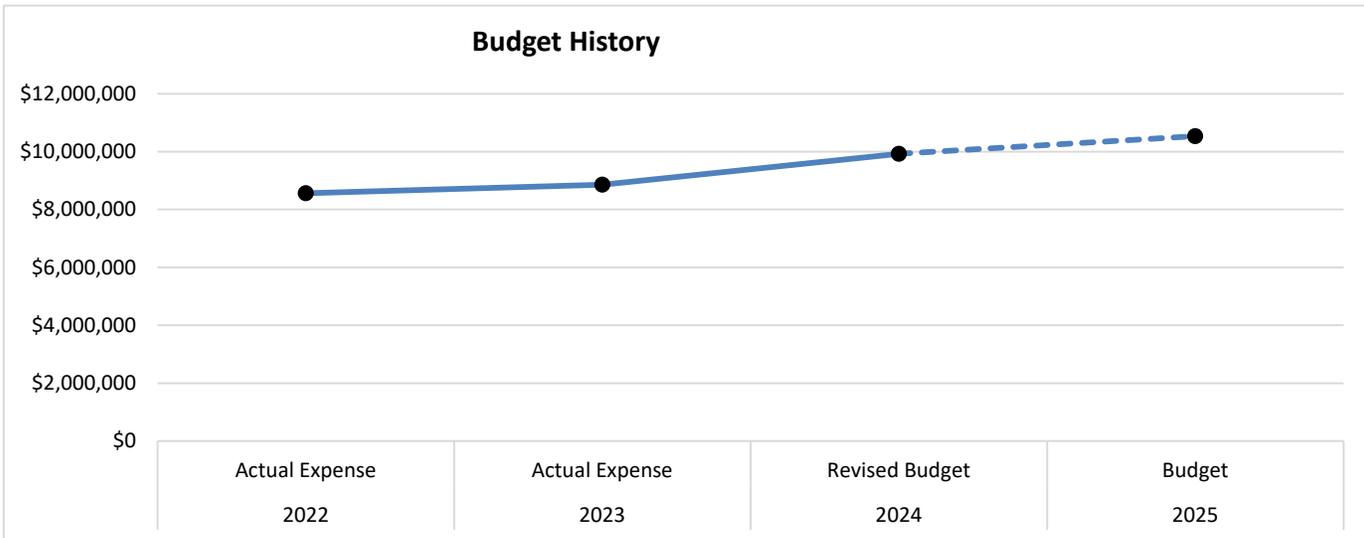
Mission:

To fund health and life insurance coverage for full-time and retired municipal employees.

Budget Highlights for FY 2025:

- Overall budget increase of 6.14%. Request is lower than increase due to surplus in FY24 budget.
- Health insurance increase is estimated at 10% pending final numbers from MIIA.
- The Town will continue to review current policies in effect to determine whether the base plan can be modified or changed in order to reduce costs while maintaining adequate coverage.
- This is a fixed cost budget.

Budget Summary



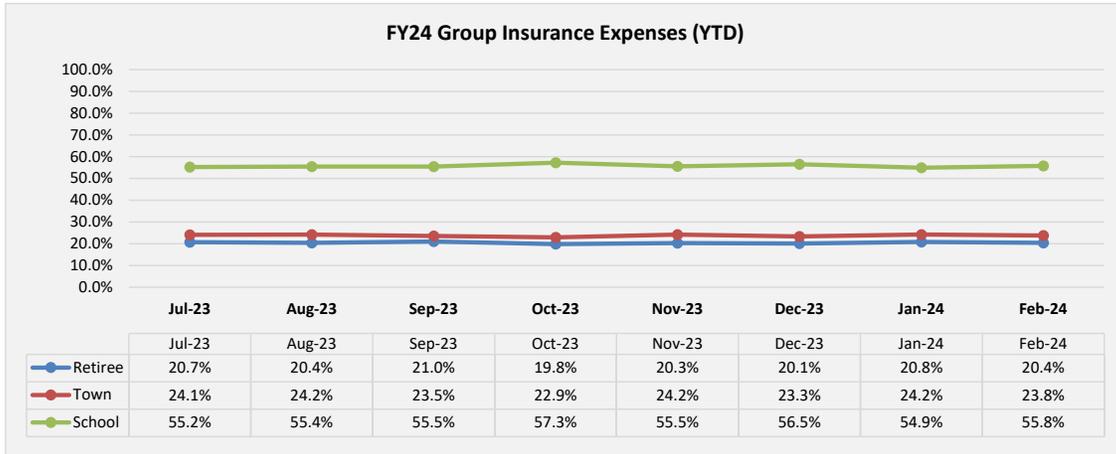
Group Insurance

Department - Organizational Summary

Notes

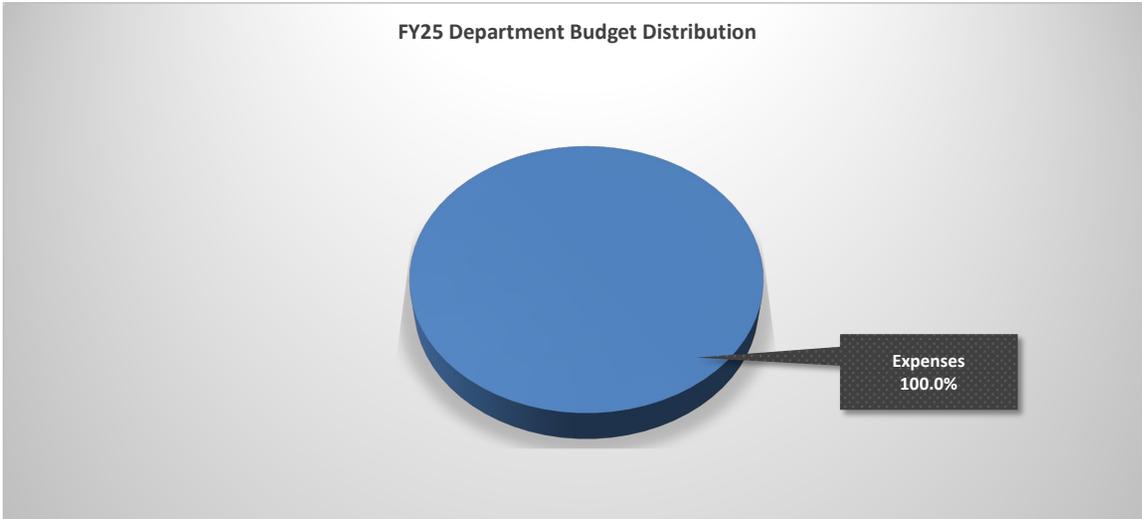
This budget pays for Town (23.8%), School (55.8%), and Retiree (20.4%) Health Insurance including dependents. See below for current Fiscal Year 2024 costs breakdown:

Month	Total	Retiree	Town	School
July-23	1,007,562.20	208,611.77	242,505.85	556,444.58
	% of total	20.7%	24.1%	55.2%
August-23	1,018,146.95	207,426.14	246,502.18	564,218.63
	% of total	20.4%	24.2%	55.4%
September-23	1,053,629.22	221,449.08	247,932.55	584,247.59
	% of total	21.0%	23.5%	55.5%
October-23	1,112,461.30	220,541.66	254,986.14	636,933.50
	% of total	19.8%	22.9%	57.3%
November-23	1,084,120.04	219,841.99	262,245.55	602,032.50
	% of total	20.3%	24.2%	55.5%
December-23	1,092,764.44	219,940.06	254,932.60	617,891.78
	% of total	20.1%	23.3%	56.5%
January-24	1,088,328.39	226,720.70	263,739.71	597,867.98
	% of total	20.8%	24.2%	54.9%
YTD Total	7,457,012.54	1,524,531.40	1,772,844.58	4,159,636.56
	% of total	20.4%	23.8%	55.8%



Group Insurance Department: No salary costs included in this budget; fixed costs budget.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Expenses	8,563,522	8,857,633	9,926,300	10,535,800	609,500	6.14%
Total	8,563,522	8,857,633	9,926,300	10,535,800	609,500	6.14%



Group Insurance



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024	
						\$ (+/-)	% (+/-)
HEALTH INSURANCE	\$ 7,765,045	\$ 8,005,416	\$ 8,998,100	\$ 9,600,000	\$ 9,600,000	\$ 601,900	6.69%
LIFE INSURANCE	\$ 29,853	\$ 29,333	\$ 32,000	\$ 33,000	\$ 33,000	\$ 1,000	3.13%
MEDICARE TAX	\$ 733,545	\$ 785,081	\$ 850,000	\$ 860,000	\$ 860,000	\$ 10,000	1.18%
EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ (3,000)	-100.00%
HEALTH/MEDICAL SERVICES	\$ 8,243	\$ 7,743	\$ 7,200	\$ 7,800	\$ 7,800	\$ 600	8.33%
CONSULTING SERVICES	\$ 26,836	\$ 30,060	\$ 36,000	\$ 35,000	\$ 35,000	\$ (1,000)	-2.78%
Expenses	\$ 8,563,522	\$ 8,857,633	\$ 9,926,300	\$ 10,535,800	\$ 10,535,800	\$ 609,500	6.14%

Total Department	\$ 8,563,522	\$ 8,857,633	\$ 9,926,300	\$ 10,535,800	\$ 10,535,800	\$ 609,500	6.14%
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Footnotes:

Purchased Services & Supplies:

Anticipated health insurance increase estimated at 10.0% per MIIA; numbers will be adjusted once we receive final amounts from MIIA.

Risk Management



FY 2025 Operational Budget Request

Department Head: Paige Duncan

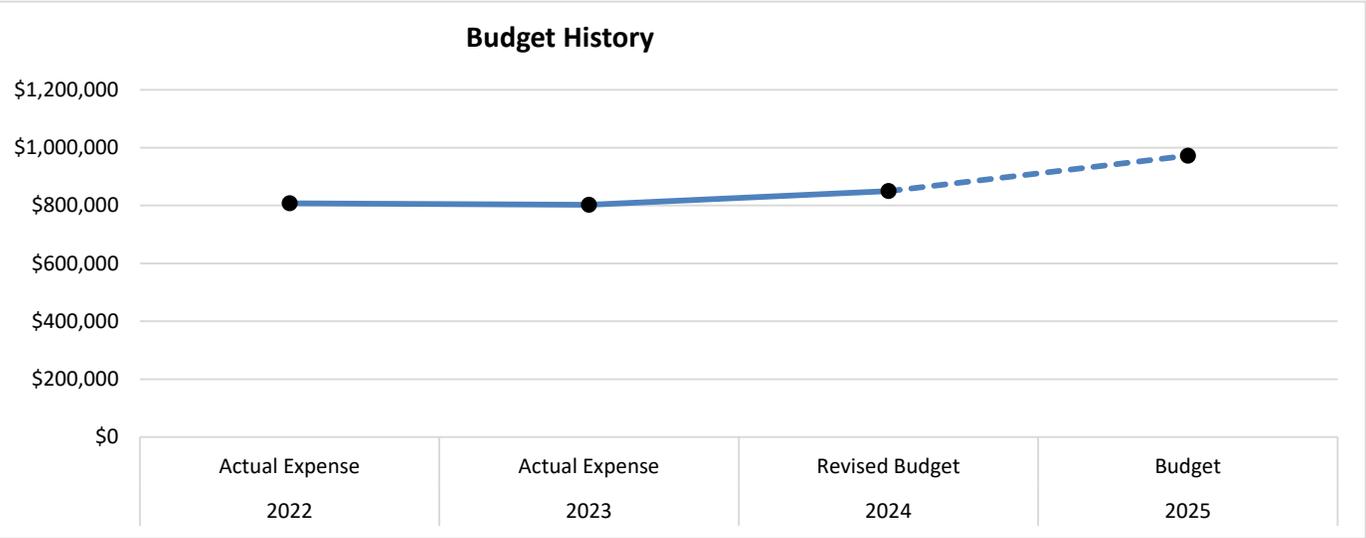
Mission:

To provide Property, Casualty, and Worker's Compensation insurance coverage for all Town buildings, employees, Boards/Commissions, equipment, and services.

Budget Highlights for FY 2025:

- Estimating 14.42% increase; numbers will be adjusted once final numbers are received from MIIA.
- FY24 budget was short for comprehensive liability by \$50K. This is being adjusted for FY25 resulting in a larger than normal increase.
- The Town will continue to update and review all insurance policies, property lists, and employee records to maintain adequate insurance protection for the Town.
- This is a fixed cost budget for both Town and School.

Budget Summary



Risk Management

Department - Organizational Summary

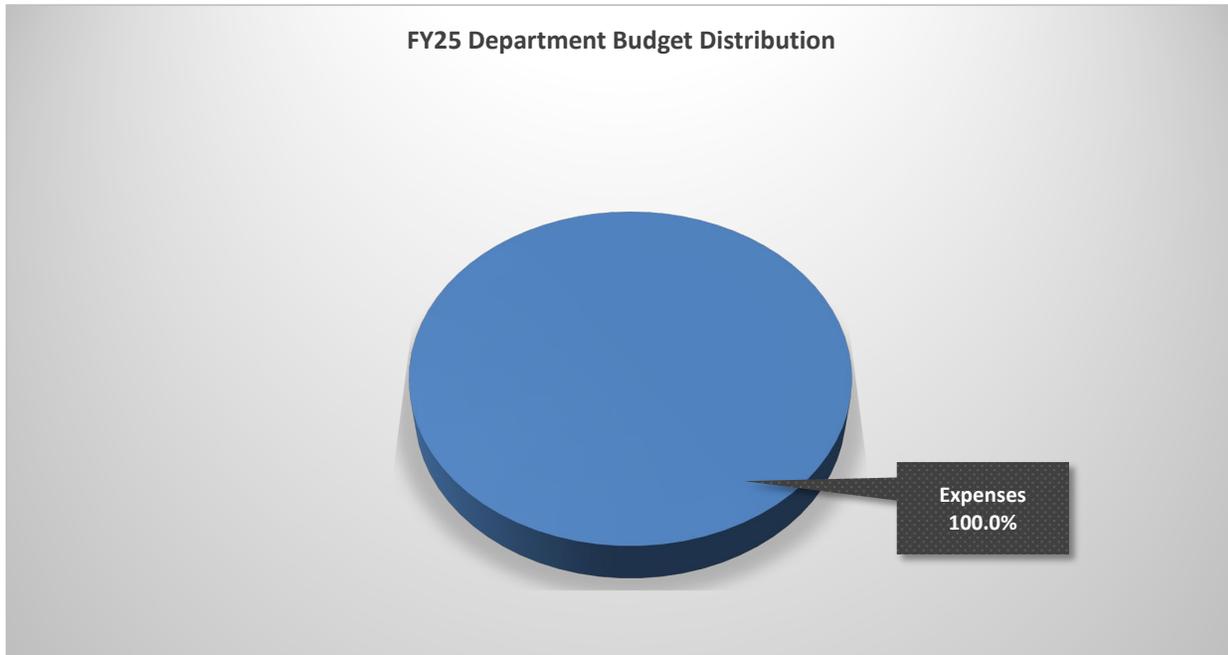
Notes

This budget pays for both Town (51%) and School (49%) property and liability insurance as well as workers compensation. See below for current Fiscal Year 2024 breakdown:

	School	Town	Total
Property	202,533	108,360	310,893
General Liability	7,578	48,262	55,840
Cyber	-	Included	Included
Boiler & Machinery	10,094	4,625	14,719
Automobile	20,839	51,445	72,284
Inland Marine	3,719	45,506	49,225
Umbrella Liability	4,061	13,454	17,515
Law Enforcement	-	43,887	43,887
Public Officials	-	64,538	64,538
School Board	28,684	-	28,684
SUB-TOTAL	\$ 277,508	\$ 380,077	\$ 657,585
Workers' Comp	159,179	74,512	233,691
TOTAL	\$ 436,687	\$ 454,589	\$ 891,276

Risk Mgmt Department: No personnel costs included in this budget.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	807,536	802,624	849,805	972,360	122,555	14.42%
Total	807,536	802,624	849,805	972,360	122,555	14.42%



Risk Management



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
WORKERS COMPENSATION	\$ 246,017	\$ 246,017	\$ 249,708	\$ 274,679	\$ 274,679	\$ 24,971	10.00%
COMPREHENSIVE LIABILITY	\$ 526,022	\$ 536,496	\$ 553,175	\$ 663,493	\$ 663,493	\$ 110,318	19.94%
AMBULANCE ATTENDANTS LIABILITY	\$ 416	\$ -	\$ 10,404	\$ -	\$ -	\$ (10,404)	-100.00%
OTHER LIABILITY INSURANCE	\$ 3,637	\$ 2,938	\$ 11,444	\$ 6,000	\$ 6,000	\$ (5,444)	-47.57%
PUBLIC EMPLOYEE BOND	\$ 5,798	\$ 5,225	\$ 2,186	\$ 5,300	\$ 5,300	\$ 3,114	142.45%
DEDUCTIBLES	\$ 25,645	\$ 11,948	\$ 22,888	\$ 22,888	\$ 22,888	\$ -	0.00%
Expenses	\$ 807,536	\$ 802,624	\$ 849,805	\$ 972,360	\$ 972,360	\$ 122,555	14.42%

Total Department	\$ 807,536	\$ 802,624	\$ 849,805	\$ 972,360	\$ 972,360	\$ 122,555	14.42%
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Footnotes:

Purchased Services & Expenses:

Estimating 10.0% increase to workers compensation & comprehensive liability; FY24 budget was short for comprehensive liability by \$50K compared to actual costs. This is being adjusted for FY25 resulting in a larger than normal increase. An overall 14.42% increase is estimated; numbers will be adjusted once final amounts from MIIA are received.

Reserve Fund



FY 2025 Operational Budget Request

Chairman: Mike Brown

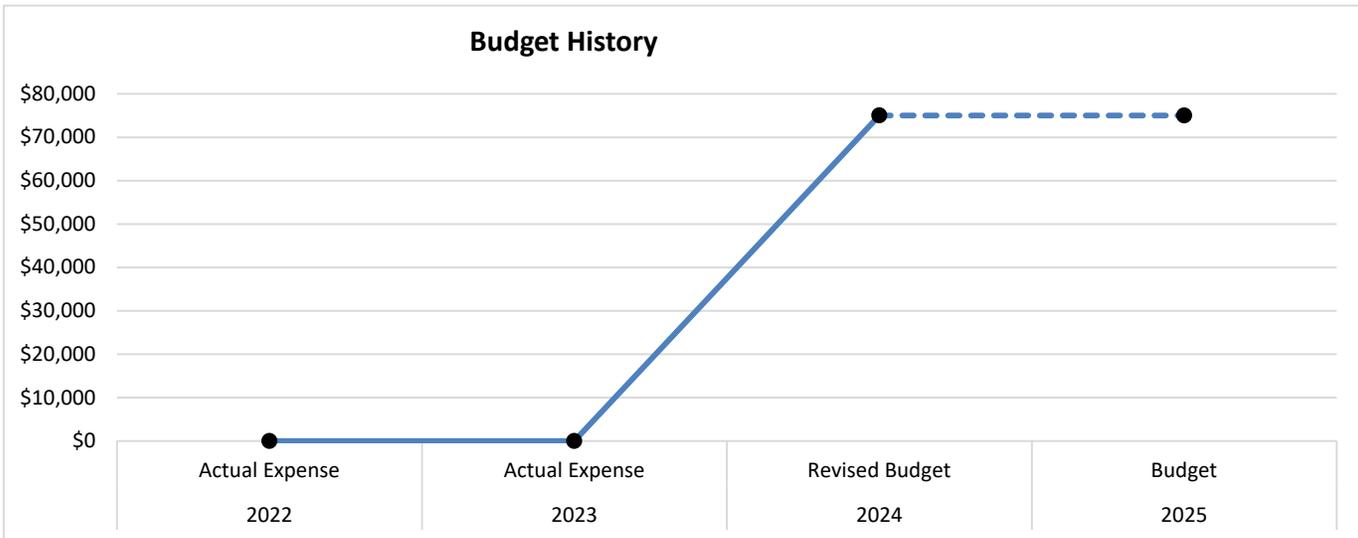
Mission:

The purpose of this contingency account is to allow the Town to meet extraordinary or unforeseen expenditures that may arise during the fiscal year.

Budget Highlights for FY 2025:

- Level fund budget requested.
- The Reserve Fund is an appropriated contingency account that is allocated during the year by vote of the Advisory Committee pursuant to petition by the Town Manager on behalf of departments.
- Requests will continue to be reviewed by Finance and approved by the Town Manager before being submitted to the Advisory Committee.

Budget Summary



Reserve Fund

Department - Organizational Summary

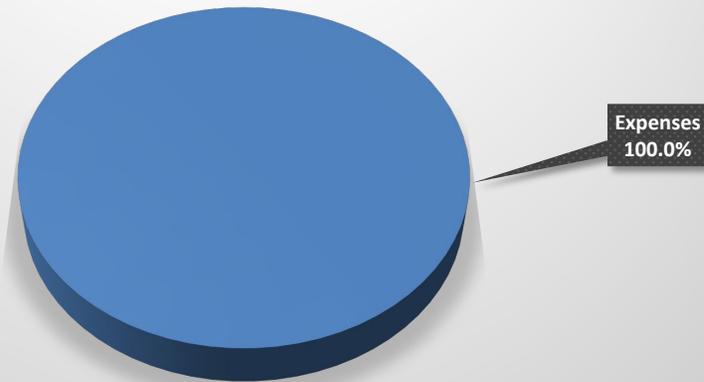
Total Staff - # of FTE's NONE

Notes Unused funds as of the end of the fiscal year will close out to Free Cash.

Reserve Fund Department: No personnel are included in this budget.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Expenses	-	-	75,000	75,000	-	0.00%
Total	-	-	75,000	75,000	-	0.00%

FY25 Department Budget Distribution



Reserve Fund



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
RESERVE FUND TRANSFERS	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Expenses	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%

Total Department	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
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Footnotes:

This fund is proposed to be level funded compared to FY24 to meet extraordinary or unforeseen expenditures per MGL Chp 40 Section 6.

Salary Reserve Fund



FY 2025 Operational Budget Request

Department Head: Paige Duncan

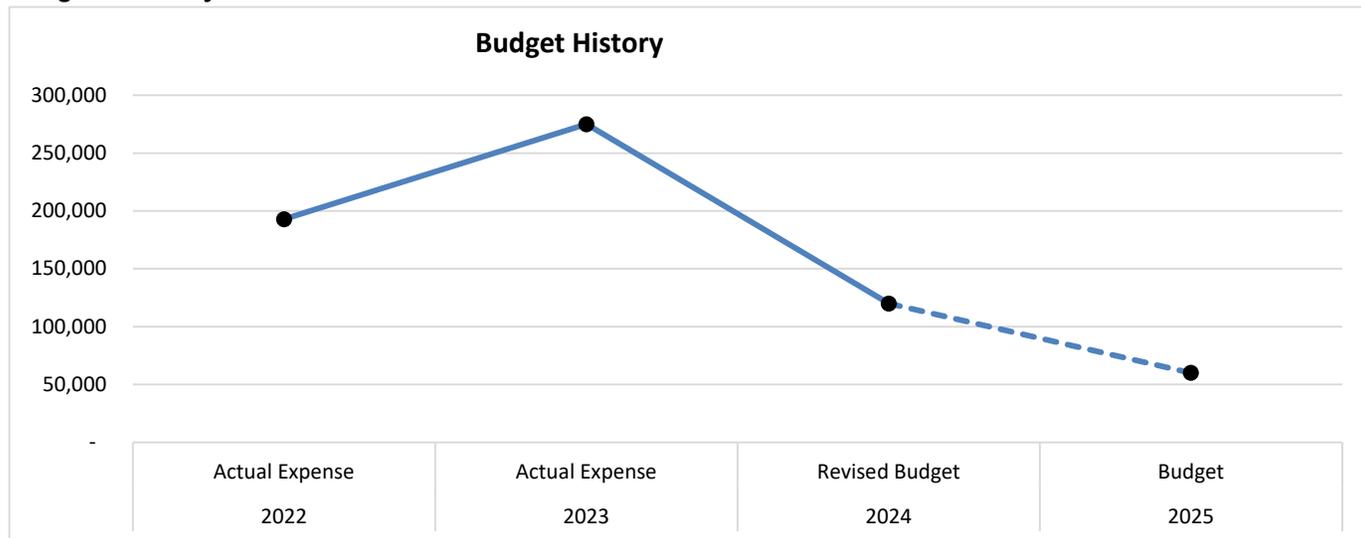
Mission:

The purpose of this funding is to allow the Town to pay for salary adjustments occurring in each of the Town's separate appropriation accounts that include salary funds.

Budget Highlights for FY 2025:

- This departmental budget was created in FY22. These expenses historically have been budgeted for in each of the departmental budgets that include salary funds. For FY22 and FY23, this budget was used to cover collective bargaining costs such as COLA increases and any other increases/adjustments.
- Proposed funding for FY25 is intended to be used for retirement payouts, accrual payouts, as well as reclassification, market adjustments, and any unanticipated adjustments. Any step and COLA increases are reflected in each departmental budget.
- Funding for salary adjustments is appropriated to a single reserve account and then, pursuant to the authorization of Town Meeting, is transferred (after the July 1 start of the fiscal year) to the various operating accounts based upon actual requirements.

Budget Summary



Salary Reserve Fund



Department: Line item budget

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
SALARY RESERVE FUND TRANSFERS	¹	\$ 193,000	\$ 275,000	\$ 120,000	\$ 60,000	\$ 60,000	\$ (60,000)	-50.00%
Expenses		\$ 193,000	\$ 275,000	\$ 120,000	\$ 60,000	\$ 60,000	\$ (60,000)	-50.00%

Total Department		\$ 193,000	\$ 275,000	\$ 120,000	\$ 60,000	\$ 60,000	\$ (60,000)	-50.00%
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Footnotes:

¹ Transfers will be done as authorized by the Town Manager on an as needed basis. Estimated amounts will be calculated for each fiscal year based on actual needs.

For FY25, the Salary Reserve budget will be used to cover retirement/leave payouts as well as any other salary adjustments needed throughout the year. Steps and cost of living increases reside in each departmental budget. Compared to FY24, the budget is proposed to decrease by 50.0%.

State & County Assessments



FY 2025 Unappropriated Accounts

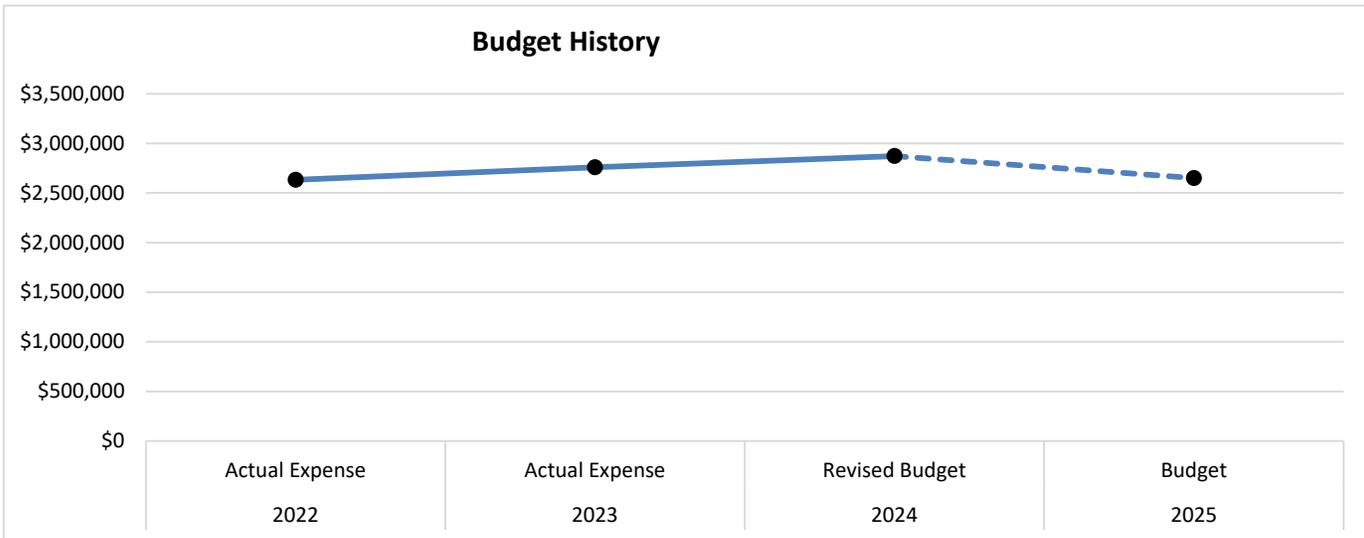
Mission:

This account funds certain charges that are levied on the Town by state law, which are not subject to Town Meeting appropriation. The primary item is the Town's assessment of the Charter School tuitions.

Description:

- The FY25 Town fiscal plan allows for state & county assessments to increase/decrease based on the most recent governor's proposal.
- State charges levied on the Town by state law are not subject to Town Meeting appropriation; this budget is for informational purposes. The Town's monthly state aid distribution is reduced by these assessments.
- Before the assessment amount is finalized, it requires review and approval of the Massachusetts State Legislature and then the signature of the Governor.
- Norfolk County tax assessment is billed to the Town twice per year.

Budget Summary



State & County Assessments

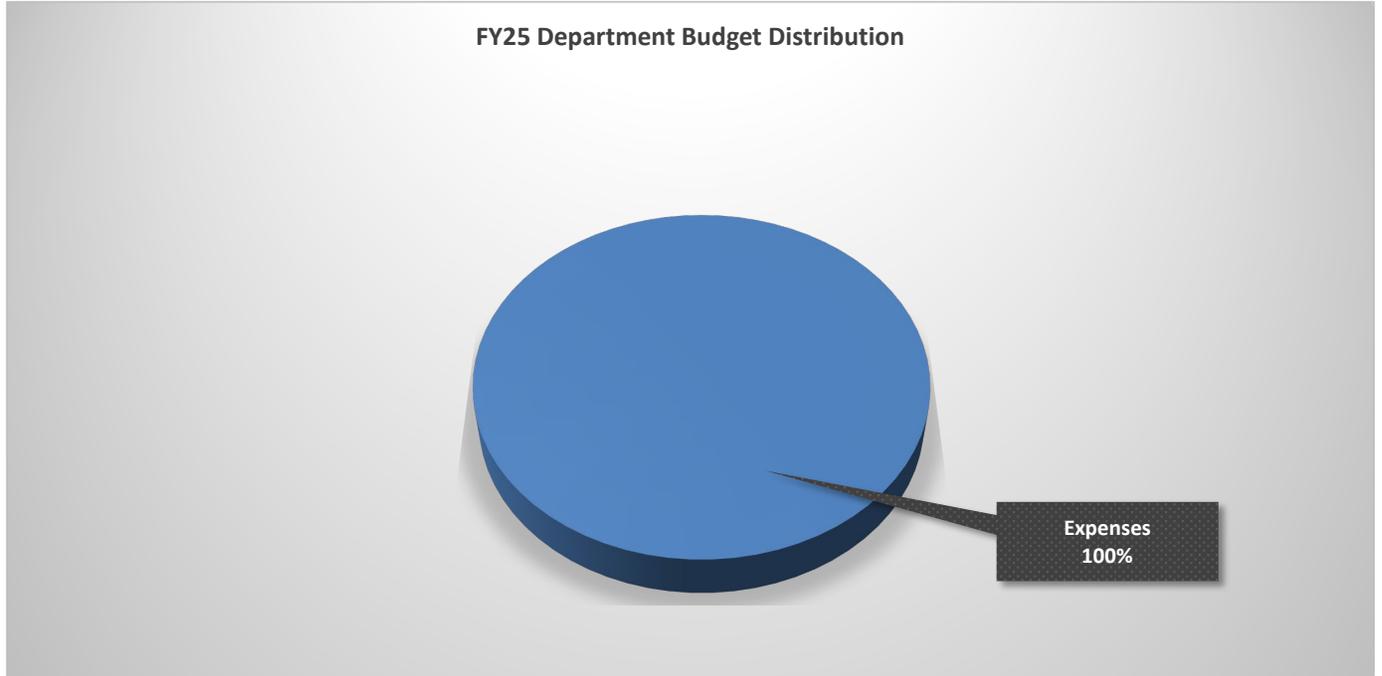
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

State & County Assessments Department: No personnel costs included in this budget; only assessments.

	2022	2023	2024	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	2,633,048	2,758,377	2,871,893	2,650,690	(221,203)	-7.70%
Total	2,633,048	2,758,377	2,871,893	2,650,690	(221,203)	-7.70%



State & County Assessments



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
MOSQUITO CONTROL PROJECTS	\$ 88,211	\$ 90,440	\$ 89,816	\$ 91,860	\$ 91,860	\$ 2,044	2.28%
AIR POLLUTION CONTROL	\$ 5,929	\$ 6,603	\$ 6,588	\$ 6,753	\$ 6,753	\$ 165	2.50%
METRO AREA PLANNING COUNCIL	\$ 11,681	\$ 10,398	\$ 10,732	\$ 11,001	\$ 11,001	\$ 269	2.51%
RMV NON-RENEWAL FEES	\$ 16,895	\$ 16,860	\$ 16,860	\$ 20,500	\$ 20,500	\$ 3,640	21.59%
REGIONAL TRANSIT	\$ 134,635	\$ 141,451	\$ 141,451	\$ 148,612	\$ 148,612	\$ 7,161	5.06%
SPECIAL EDUCATION ASSESSMENT	\$ 8,363	\$ 15,638	\$ 16,264	\$ 20,501	\$ 20,501	\$ 4,237	26.05%
SCHOOL CHOICE SENDING TUITION	\$ 333,450	\$ 212,899	\$ 196,099	\$ 193,453	\$ 193,453	\$ (2,646)	-1.35%
CHARTER SCHOOL SENDING TUITION	\$ 1,861,101	\$ 2,065,472	\$ 2,248,677	\$ 2,008,968	\$ 2,008,968	\$ (239,709)	-10.66%
NORFOLK COUNTY TAX	\$ 172,783	\$ 198,616	\$ 145,406	\$ 149,042	\$ 149,042	\$ 3,636	2.50%
Expenses	\$ 2,633,048	\$ 2,758,377	\$ 2,871,893	\$ 2,650,690	\$ 2,650,690	\$ (221,203)	-7.70%

Total Department	\$ 2,633,048	\$ 2,758,377	\$ 2,871,893	\$ 2,650,690	\$ 2,650,690	\$ (221,203)	-7.70%
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Footnotes:

Purchased Services & Supplies:

Assessments are budgeted for in the Revenue model. For FY25, the budget is level with the latest budget from the Commonwealth.

Overlay



FY 2025 Unappropriated Accounts

Mission:

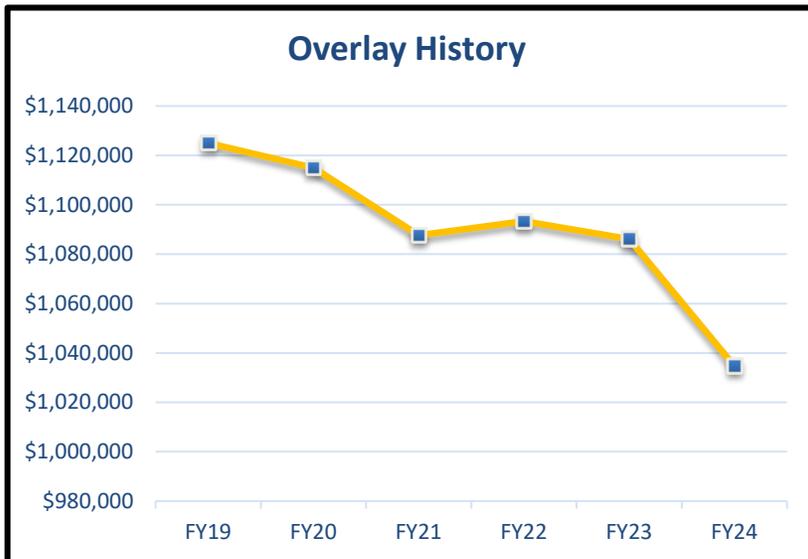
This account covers the costs of property tax abatements, exemptions, and appeals made to the State Appellate Tax Board or the courts.

Description

"Overlay" is the amount added to the property tax levy in excess of the sum required to meet appropriations, state assessments, and deficits (if any). It cannot exceed five percent of the levy and is used to cover abatements and exemptions granted by the Board of Assessors or as a result of appeals to the State Appellate Tax Board or to the courts. The overlay amount is counted in the total tax levy subject to the limitations of "Proposition 2 ½."

After all abatements and exemptions have been settled for a given year, any surplus remaining in that year's overlay account is first applied to any deficit balances from other years. Funds remaining after such transfer become part of the Town's fund balance available for appropriation by Town Meeting ("Free Cash"). The overlay amount itself is not subject to Town Meeting appropriation or ratification. It is, however, a part of the Town's budget plan. A deficit overlay balance which cannot be met from any other year's overlay account surplus must be raised as part of the next tax levy. This allocation must, by state law, also remain within the annual levy limit prescribed by "Proposition 2 ½."

Summary



Fiscal Year	Overlay
FY19	1,124,962
FY20	1,114,948
FY21	1,087,651
FY22	1,093,257
FY23	1,086,142
FY24	1,034,649

Snow & Ice Deficit



FY 2025 Unappropriated Accounts

Mission:

This account helps the Town address snow removal expense that can vary substantially from year to year. State law permits the appropriation for snow and ice removal to be overspent. The budget plan each year makes allowance for this possibility.

Description:

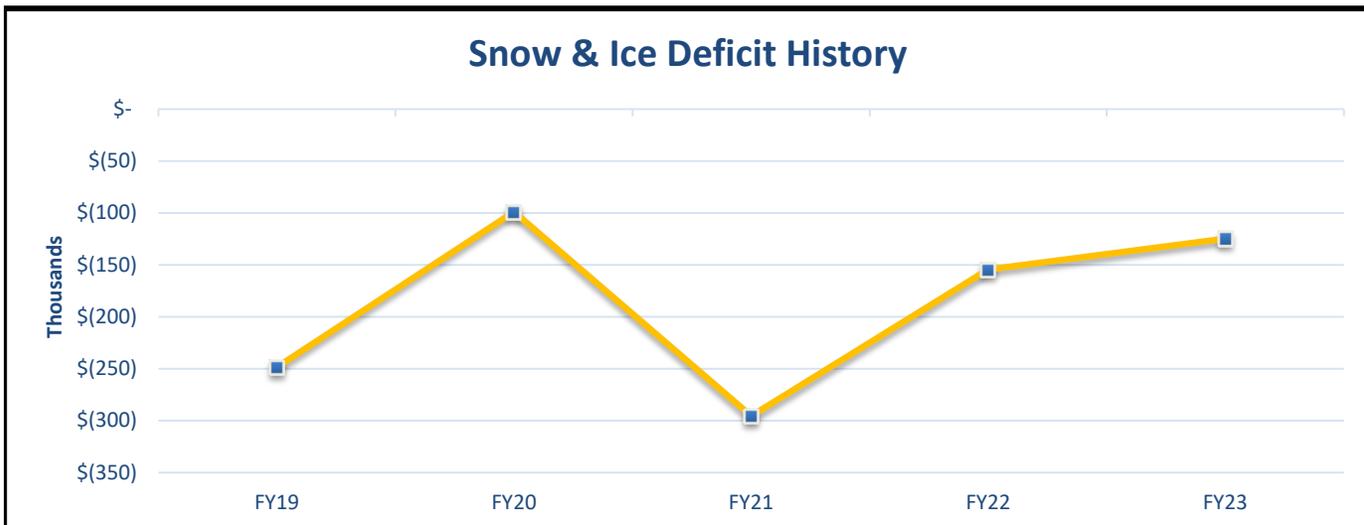
Snow removal expense is unpredictable from year to year and is subject to wide variations. The budget strategy is to recognize long-term trends without assuming a "worst-case" situation. As long as the amount originally appropriated is at least equal to the prior year's original appropriation, the state law permits deficit spending for this purpose. The amount of any deficit is then added to the following year's levy. However, this is subject to the levy limit, so budget changes could be required if the size of the snow removal deficit is greater than the budget plan allowance.

By the time of the Annual Town Meeting, the size of the deficit is known or at least susceptible to more precise estimation and is considered in making any final revisions to the proposed budget. Authorization to spend in excess of the appropriated budget for Snow and Ice Removal requires the approval of the Town Manager.

In FY22, the Federal Emergency Management Agency, approved a grant totaling \$156,671.69 to reimburse the Town for expenses related to the January 29-30 snow disaster. This reduced the overall deficit in the budget.

Summary:

Surplus / (Deficit) History	Snow Appropriation	Snow Expenditure	Surplus / (Deficit)
FY19	215,300.00	463,919.40	(248,619.40)
FY20	215,300.00	314,303.98	(99,003.98)
FY21	216,300.00	511,776.21	(295,476.21)
FY22	216,300.00	370,604.19	(154,304.19)
FY23	217,300.00	341,916.68	(124,616.68)



Water Enterprise Fund



FY 2025 Operational Budget Request

Department Head: Christopher Gallagher

Mission:

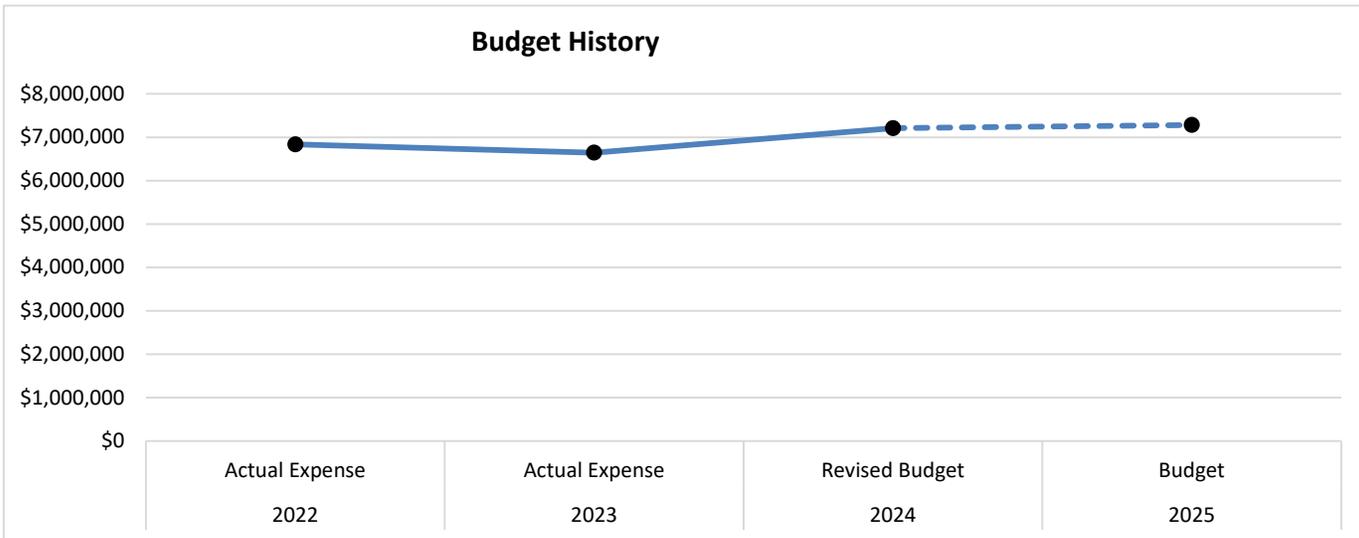
To efficiently provide high quality and sufficient quantity of safe drinking water to the community. To maintain an asset based management system for the water enterprise.

The mission of Public Works Department is to provide the highest quality of public works services to the public and other town departments, balanced through efforts to maintain a cost effective operation and to provide these services in a responsible and effective manner.

Budget Highlights for FY 2025:

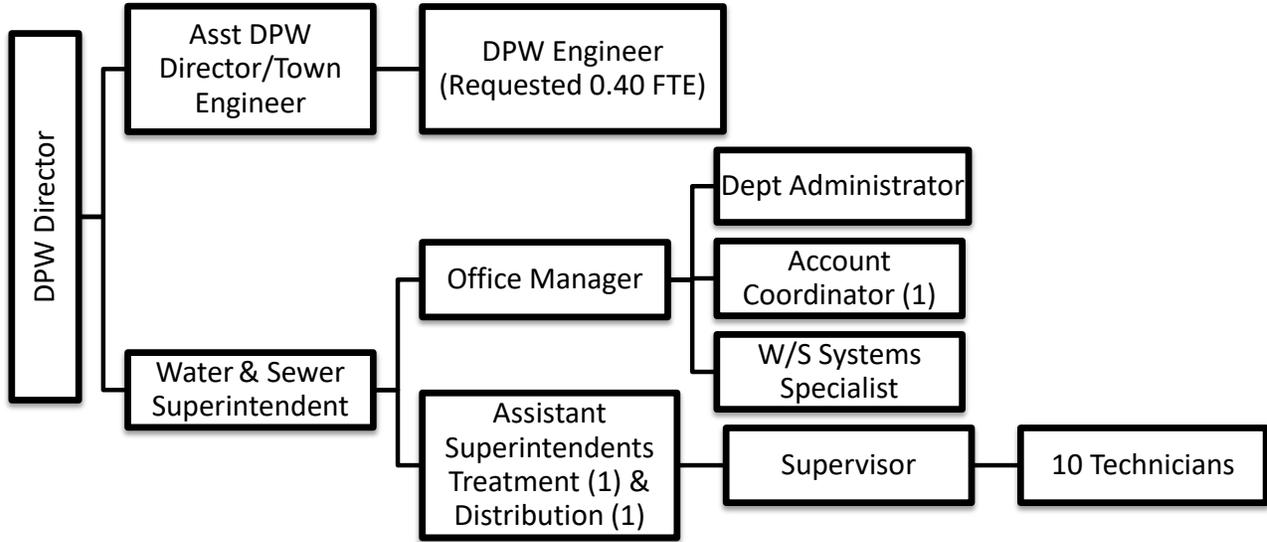
- Overall budget increase of 0.99% compared to FY24.
- Requests an additional staff member, DPW Engineer, to be partially supported by this fund. A total of 40% of the position is proposed to be budgeted in the Water Fund. General Fund funding will be requested in the future.
- The FY25 budget proposes an increase in funding (\$50,000) to support potential emergency repairs as required by MassDEP regulations and guidance.
- Capital improvements will continue through the bond items from previous fiscal years. Future capital improvements will be on smaller scale and factored into future rate increases and annual budgets.

Budget Summary



Water Enterprise Fund

Department - Organizational Summary

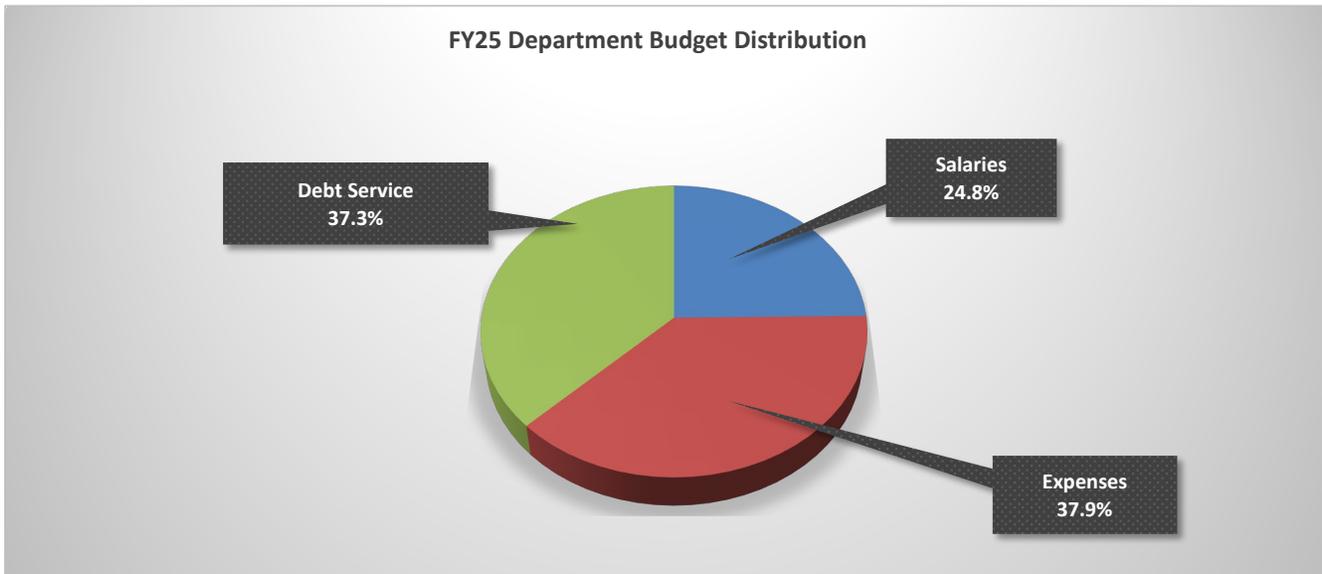


Total Staff - # of FTE's 17.35 FTEs

Notes

Water Department: Includes the DPW Director (50%), Assistant DPW Director (45%), Office Manager (50%), GIS Tech (55%), DPW Coordinator (40%), and newly requested DPW Engineer (40%) as well as the Water Superintendent (100%), Asst Superintendents, and staff.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	1,490,251	1,536,973	1,786,303	1,805,550	19,247	1.08%
Expenses	2,230,737	2,036,266	2,680,492	2,757,406	76,914	2.87%
Debt Service	3,113,859	3,068,916	2,741,723	2,717,257	(24,466)	-0.89%
Total	6,834,847	6,642,155	7,208,518	7,280,213	71,695	0.99%



Water Enterprise Fund



Department: Line item budget

	2022 Actual Expense	2023 Actual Expense	2024 Town Manager	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
WATER SUPERINTENDENT	\$ 238,591	\$ 119,893	\$ 122,274	\$ 124,717	\$ 124,717	\$ 2,443	2.00%
DPW DIRECTOR (50%)	\$ -	\$ 74,184	\$ 78,543	\$ 81,704	\$ 81,704	\$ 3,161	4.02%
DPW ENGINEER	¹ \$ -	\$ 49,827	\$ 51,857	\$ 34,000	\$ 34,000	\$ (17,857)	-34.44%
ASST DPW DIRECTOR/TOWN ENGINEER (50%)	² \$ -	\$ -	\$ -	\$ 67,119	\$ 67,119	\$ 67,119	0.00%
OFFICE MANAGER (50%)	³ \$ -	\$ -	\$ -	\$ 42,397	\$ 42,397	\$ 42,397	0.00%
ASSISTANT SUPERINTENDENTS (2)	\$ 160,388	\$ 164,876	\$ 171,459	\$ 174,879	\$ 174,879	\$ 3,420	1.99%
DEPARTMENT ADMINISTRATOR	\$ 65,208	\$ 67,501	\$ 68,854	\$ 59,947	\$ 59,947	\$ (8,907)	-12.94%
OTHER DEPARTMENT STAFF	\$ 115,105	\$ 118,474	\$ 177,660	\$ 96,669	\$ 96,669	\$ (80,991)	-45.59%
GIS/MAPPING TECHNICIAN (55%)	\$ 45,040	\$ 46,625	\$ 48,519	\$ 49,485	\$ 49,485	\$ 966	1.99%
SUPERVISOR - WATER	\$ 55,936	\$ 74,772	\$ 77,837	\$ 79,397	\$ 79,397	\$ 1,560	2.00%
WATER TECHNICIANS (10)	\$ 541,023	\$ 563,483	\$ 625,000	\$ 625,000	\$ 625,000	\$ -	0.00%
WATER TREATMENT MGR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEASONAL SALARIES	\$ -	\$ -	\$ 21,120	\$ 21,120	\$ 21,120	\$ -	0.00%
OVERTIME	\$ 55,973	\$ 61,748	\$ 265,326	\$ 265,326	\$ 265,326	\$ -	0.00%
WEEKEND DUTY	\$ 52,027	\$ 58,040	\$ 59,064	\$ 65,000	\$ 65,000	\$ 5,936	10.05%
EMERGENCY OVERTIME	\$ 47,085	\$ 50,092	\$ -	\$ -	\$ -	\$ -	0.00%
FLUSHING PROGRAM	\$ 65,228	\$ 67,262	\$ -	\$ -	\$ -	\$ -	0.00%
LEAK DETECTION	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SICK LEAVE INCENTIVE	\$ 1,769	\$ 1,634	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.00%
STIPENDS	\$ 6,790	\$ 3,348	\$ 5,650	\$ 5,650	\$ 5,650	\$ -	0.00%
HOLIDAY PAY	\$ -	\$ 4,681	\$ -	\$ -	\$ -	\$ -	0.00%
LONGEVITY	\$ 7,529	\$ 8,528	\$ 9,940	\$ 9,940	\$ 9,940	\$ -	0.00%
SICK LEAVE/VACATION BUY BACK	\$ 32,237	\$ 2,008	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries	\$ 1,490,251	\$ 1,536,973	\$ 1,786,303	\$ 1,805,550	\$ 1,805,550	\$ 19,247	1.08%
POLICE DETAILS	\$ 9,135	\$ 46,880	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0.00%

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Town Manager	Request	Town Manager	\$ (+/-)	% (+/-)
CLOTHING ALLOWANCES		\$ 20,668	\$ 23,205	\$ 23,000	\$ 25,000	\$ 25,000	\$ 2,000	8.70%
OPEB CONTRIBUTION		\$ 63,156	\$ -	\$ 63,156	\$ 63,156	\$ 63,156	\$ -	0.00%
ELECTRICITY		\$ 349,027	\$ 292,585	\$ 430,000	\$ 430,000	\$ 430,000	\$ -	0.00%
HEATING FUEL		\$ 61,497	\$ 19,467	\$ 15,000	\$ 20,000	\$ 20,000	\$ 5,000	33.33%
PURCHASE OF WATER	⁴	\$ 16,489	\$ 24,486	\$ 21,000	\$ 25,000	\$ 25,000	\$ 4,000	19.05%
SYSTEM MAINTENANCE & REPAIRS		\$ 109,092	\$ 88,569	\$ 585,500	\$ 585,500	\$ 585,500	\$ -	0.00%
VEHICLE MAINTENANCE		\$ 13,678	\$ 15,055	\$ 37,500	\$ 37,500	\$ 37,500	\$ -	0.00%
METER MAINTENANCE		\$ 40,454	\$ 51,186	\$ -	\$ -	\$ -	\$ -	0.00%
WELL MAINTENANCE		\$ 48,283	\$ 23,175	\$ -	\$ -	\$ -	\$ -	0.00%
GENERATOR MAINTENANCE		\$ 17,327	\$ 9,225	\$ -	\$ -	\$ -	\$ -	0.00%
EMERGENCY REPAIRS	⁵	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
TANK ASSET MANAGEMENT	⁶	\$ 203,708	\$ 243,682	\$ 226,586	\$ 165,000	\$ 165,000	\$ (61,586)	-27.18%
FACILITIES RENTAL/LEASE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
EQUIPMENT RENTAL/LEASE		\$ 6,848	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HAZARDOUS WASTE DISPOSAL		\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
MONITORING/TESTING SERVICES		\$ 77,352	\$ 86,274	\$ -	\$ -	\$ -	\$ -	0.00%
LEGAL SERVICES		\$ 203	\$ 226	\$ -	\$ -	\$ -	\$ -	0.00%
FINANCIAL SERVICES		\$ 2,408	\$ 4,021	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH/MEDICAL SERVICES		\$ 654	\$ 109	\$ -	\$ -	\$ -	\$ -	0.00%
TRAINING & DEVELOPMENT		\$ 16,428	\$ 15,501	\$ 50,750	\$ 50,750	\$ 50,750	\$ -	0.00%
PROFESSIONAL SERVICES		\$ 110,300	\$ 188,727	\$ 525,000	\$ 525,000	\$ 525,000	\$ -	0.00%
CONTRACTED SERVICES		\$ 507,631	\$ 146,630	\$ -	\$ -	\$ -	\$ -	0.00%
POSTAGE		\$ 12,623	\$ 14,350	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0.00%
TELEPHONE		\$ 29,359	\$ 28,784	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
ADVERTISING-GENERAL		\$ 450	\$ 1,978	\$ -	\$ -	\$ -	\$ -	0.00%
PRINTING SERVICES		\$ 3,258	\$ 3,385	\$ -	\$ -	\$ -	\$ -	0.00%
SECRETARIAL SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
GASOLINE		\$ 26,240	\$ 33,863	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
DIESEL FUEL		\$ 7,172	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES		\$ 9,084	\$ 10,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.00%
IT SUPPLIES		\$ 7,204	\$ 7,769	\$ -	\$ -	\$ -	\$ -	0.00%

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Town Manager	Request	Town Manager	\$ (+/-)	% (+/-)
WATER CONSERVATION	7	\$ 5,425	\$ 25,785	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
RESURFACE MATERIALS		\$ 5,827	\$ 10,985	\$ -	\$ -	\$ -	\$ -	0.00%
SAND & GRAVEL		\$ 4,133	\$ 11,317	\$ -	\$ -	\$ -	\$ -	0.00%
CHEMICALS	8	\$ 260,506	\$ 372,804	\$ 350,000	\$ 375,000	\$ 375,000	\$ 25,000	7.14%
SERVICE/MAIN PIPES		\$ 25,084	\$ 63,702	\$ -	\$ -	\$ -	\$ -	0.00%
MAIN PIPES		\$ 9,281	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HYDRANTS		\$ 56,680	\$ 53,911	\$ -	\$ -	\$ -	\$ -	0.00%
METERS		\$ 3,463	\$ 18,826	\$ 92,500	\$ 92,500	\$ 92,500	\$ -	0.00%
TOOLS		\$ 47,949	\$ 51,817	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
IN STATE TRAVEL		\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 700	\$ 884	\$ -	\$ -	\$ -	\$ -	0.00%
OUT OF STATE TRAVEL		\$ 294	\$ 3,146	\$ -	\$ -	\$ -	\$ -	0.00%
DUES/SUBSCRIPTION/ MEMBERSHIPS		\$ 22,748	\$ 22,524	\$ -	\$ -	\$ -	\$ -	0.00%
RULES & REGULATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SPECIAL DEPARTMENT EXPENSES		\$ 8,044	\$ 7,592	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ 384	\$ 1,142	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
TECHNOLOGY IMPROVEMENTS		\$ 10,444	\$ 12,200	\$ 47,500	\$ 50,000	\$ 50,000	\$ 2,500	5.26%
OFFICE EQUIPMENT/FURNISHINGS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses		\$ 2,230,737	\$ 2,036,266	\$ 2,680,492	\$ 2,757,406	\$ 2,757,406	\$ 76,914	2.87%
PRINCIPAL - WATER CWMP (POOL 8)		\$ 25,215	\$ 29,719	\$ -	\$ -	\$ -	\$ -	0.00%
PRINCIPAL - WATER CWMP (POOL 9)		\$ 1,657	\$ 1,613	\$ 1,578	\$ -	\$ -	\$ (1,578)	-100.00%
PRINCIPAL - WATER SYS IMPROV		\$ 325,000	\$ 340,000	\$ 355,000	\$ 375,000	\$ 375,000	\$ 20,000	5.63%
PRINCIPAL - WATER IMPROVEMENTS		\$ 290,000	\$ 300,000	\$ 315,000	\$ 335,000	\$ 335,000	\$ 20,000	6.35%
PRINCIPAL - PUMPSTATION RD		\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ -	0.00%
PRINCIPAL - WTR/PRESSURE DIST		\$ 170,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	0.00%
PRINCIPAL - WTR/REUSE SYSTEM		\$ 105,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	0.00%
PRINCIPAL - WITCH POND WELLS		\$ 223,052	\$ 227,559	\$ 232,156	\$ 236,846	\$ 236,846	\$ 4,690	2.02%
PRINCIPAL - OAK ST TREATMENT		\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ -	0.00%
SUBTOTAL PRINCIPAL		\$ 1,979,924	\$ 2,003,891	\$ 1,743,734	\$ 1,786,846	\$ 1,786,846	\$ 43,112	2.47%

	2022	2023	2024	2025	2025	2025 vs. 2024	
	Actual Expense	Actual Expense	Town Manager	Request	Town Manager	\$ (+/-)	% (+/-)
INTEREST - WATER CWMP (POOL 8)	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
INTEREST - WATER CWMP (POOL 9)	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
INTEREST - WATER SYS IMPROV	\$ 345,669	\$ 329,419	\$ 312,419	\$ 294,669	\$ 294,669	\$ (17,750)	-5.68%
INTEREST - WATER IMPROVEMENTS	\$ 262,648	\$ 252,600	\$ 237,600	\$ 221,850	\$ 221,850	\$ (15,750)	-6.63%
INTEREST - PUMPSTATION RD	\$ 380,429	\$ 360,826	\$ 341,498	\$ 321,879	\$ 321,879	\$ (19,619)	-5.74%
INTEREST - WTR/PRESSURE DIST	\$ 7,500	\$ 2,475	\$ -	\$ -	\$ -	\$ -	0.00%
INTEREST - WTR/REUSE SYSTEM	\$ 4,575	\$ 1,500	\$ -	\$ -	\$ -	\$ -	0.00%
INTEREST - WITCH POND WELLS	\$ 36,086	\$ 31,580	\$ 26,983	\$ 22,293	\$ 22,293	\$ (4,690)	-17.38%
INTEREST - OAK ST TREATMENT	\$ 94,027	\$ 84,258	\$ 74,489	\$ 64,720	\$ 64,720	\$ (9,769)	-13.11%
<i>SUBTOTAL INTEREST</i>	\$ 1,131,228	\$ 1,062,657	\$ 992,989	\$ 925,411	\$ 925,411	\$ (67,578)	-6.81%
LOAN FEE - WITCH POND WELLS	\$ 2,706	\$ 2,368	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
<i>SUBTOTAL EXPENSES</i>	\$ 2,706	\$ 2,368	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Debt Service	⁹ \$ 3,113,859	\$ 3,068,916	\$ 2,741,723	\$ 2,717,257	\$ 2,717,257	\$ (24,466)	-0.89%

Total Department	\$ 6,834,847	\$ 6,642,155	\$ 7,208,518	\$ 7,280,213	\$ 7,280,213	\$ 71,695	0.99%
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Footnotes:

Salaries:

¹⁻³ Overall salaries increase of 1.08%; adjustments made to reflect needs; includes COLA and step increases. Funding is requested to support a new position (DPW Engineer). This position will be used to support DPW operations and split Water Fund (40%) and Sewer Fund (60%). General Fund funding will be requested in the future.

Purchased Services & Expenses:

⁴ Restructuring of an intermunicipal agreement with Mansfield results in more Foxborough properties on Mansfield Water being billed by Foxborough. Foxborough then passes that revenue on to Mansfield.

⁵ FY25 budget proposes \$50,000 in funding to support as needed emergency repairs to meet MassDEP finance regulations and guidelines

⁶ Tank asset management contracts costs in FY25 are proposed to decrease as all contracts have completed their rehabilitation of key pieces of water tank equipment and infrastructure and all services moving forward will be for maintenance only.

⁷ \$50,000 is being proposed to support Water Conservation efforts. These funds include monies to support the educational and outreach programs as well as monies for the residential and commercial rebate programs.

2022 Actual Expense	2023 Actual Expense	2024 Town Manager	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)
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Footnotes (Cont'd):

Purchased Services & Expenses:

⁸ Chemical costs are proposed increase by 7.14% compared to FY24, or roughly \$25,000, to support the reactivation of the Witch Pond Water Treatment Plant after two years offline. The restart of the plant will result in a third location for chemical delivery and use. In addition, this funding will also be used to support market and inflationary price increases.

Principal and Interest:

⁹ Overall 0.89% or \$24,466 decrease to Debt Service in FY25.

Sewer Enterprise Fund



FY 2025 Operational Budget Request

Department Head: Christopher Gallagher

Mission:

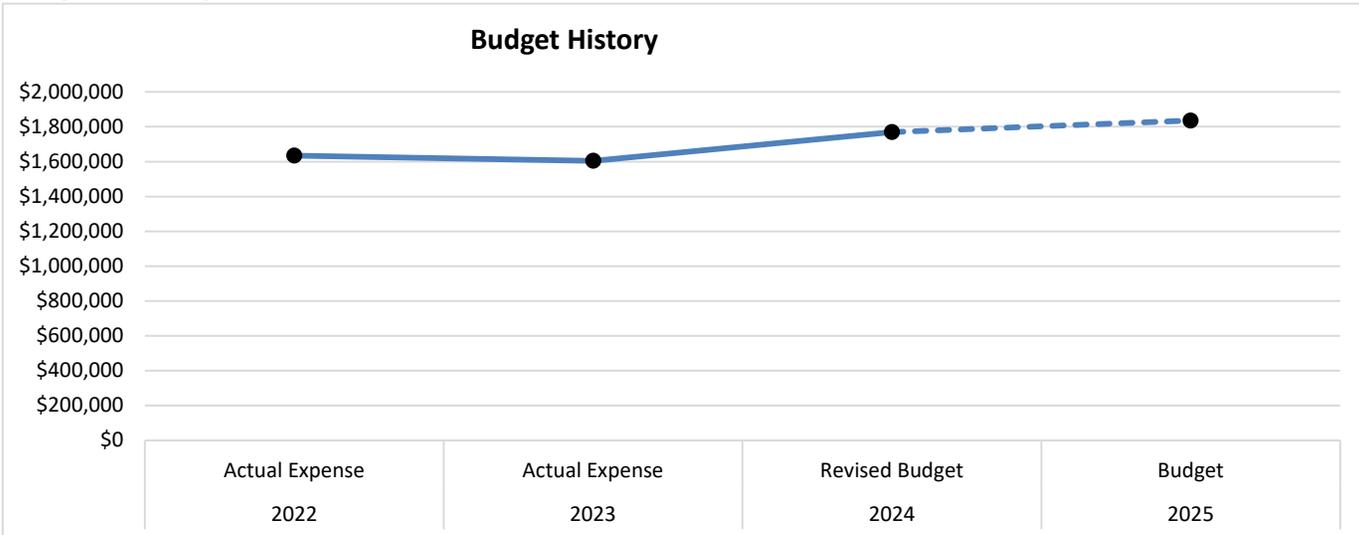
To maintain and operate the sewer collection system for the community. To develop and maintain an asset based management system for the sewer enterprise. To participate as negotiated in the Mansfield-Norton Foxborough Inter-Municipal treatment plant upgrade and expansion. Continue to develop a financing plan that will minimize the impact of the MNF plant expansion on existing users. Continue the selling of new capacity acquired through the IMA Agreement.

The mission of Public Works Department is to provide the highest quality of public works services to the public and other town departments, balanced through efforts to maintain a cost effective operation and to provide these services in a responsible and effective manner.

Budget Highlights for FY 2025:

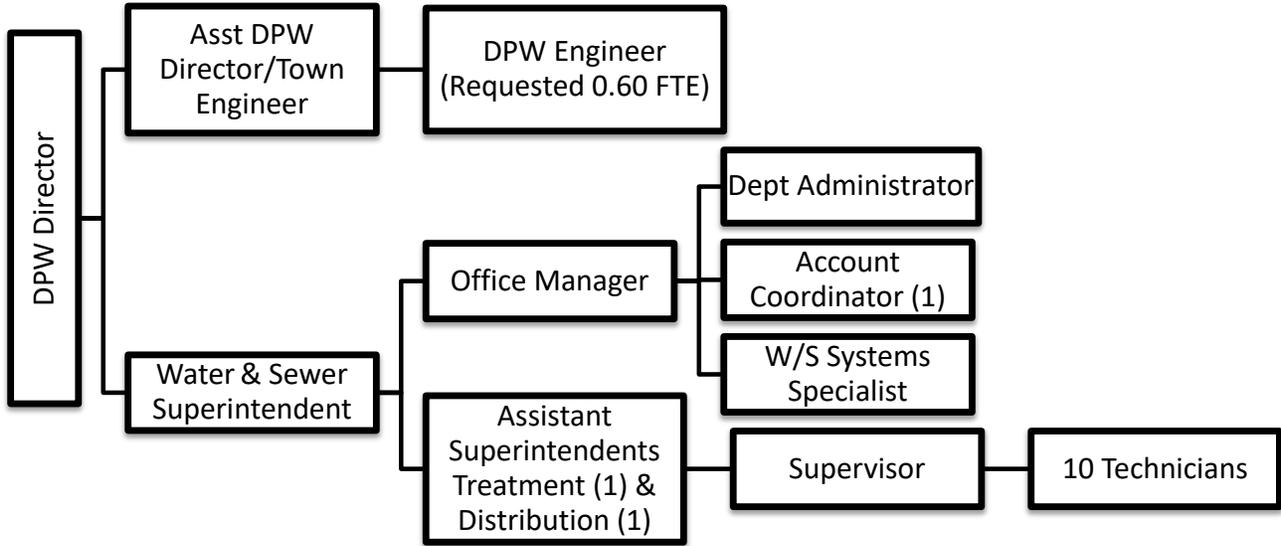
- Overall budget increase of 3.76% compared to FY24.
- Town will continue development of a GIS system for the sewer system.
- Continue with maintenance plan of the existing collection system in order to minimize infiltration.
- Requests an additional staff member, DPW Engineer, to be partially supported by this Fund. 60% of the position's salary and wages are proposed to be supported by this Fund. General Fund funding will be requested in the future.
- Facilitate the sale of capacity to new customers.
- Continue with SCADA system upgrade and will bring back online.

Budget Summary



Sewer Enterprise Fund

Department - Organizational Summary



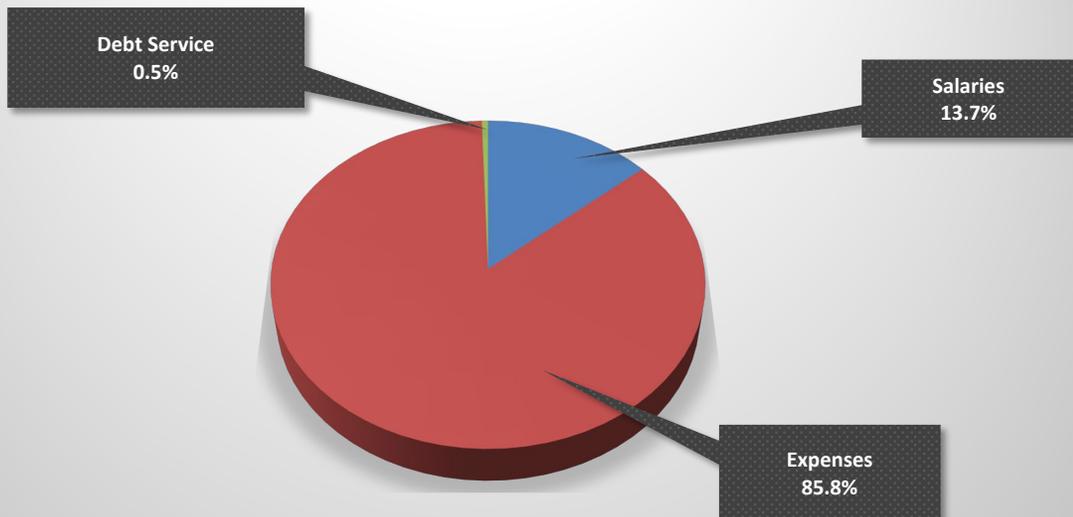
Total Staff - # of FTE's 2.95 FTEs

Notes

Sewer Department: Includes the DPW Director (10%), Assistant DPW Director (10%), Office Manager (10%), GIS Tech (20%), DPW Coordinator (35%), a newly requested DPW Engineer (60%) as well as the Asst Superintendents, and staff.

	2022 Actual Expense	2023 Actual Expense	2024 Revised Budget	2025 Budget	2025 vs. 2024	
					\$ (+/-)	% (+/-)
Salaries	157,490	163,715	191,917	251,097	59,180	30.84%
Expenses	1,466,923	1,439,605	1,567,828	1,575,409	7,581	0.48%
Debt Service	9,945	675	9,405	9,135	(270)	-2.87%
Total	1,634,358	1,603,995	1,769,150	1,835,641	66,491	3.76%

FY25 Department Budget Distribution



Sewer Enterprise Fund



Department: Line item budget

		2022	2023	2024	2025	2025	2025 vs. 2024	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
WATER SUPERINTENDENT		\$ 35,859	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DPW DIRECTOR (10%)		\$ -	\$ 14,837	\$ 15,709	\$ 16,341	\$ 16,341	\$ 632	4.02%
DPW ENGINEER	¹	\$ -	\$ 22,146	\$ 23,048	\$ 51,000	\$ 51,000	\$ 27,952	121.28%
ASST DPW DIRECTOR/TOWN ENGINEER (50%)	²	\$ -	\$ -	\$ -	\$ 13,424	\$ 13,424	\$ 13,424	0.00%
OFFICE MANAGER (50%)	³	\$ -	\$ -	\$ -	\$ 8,480	\$ 8,480	\$ 8,480	0.00%
ASSISTANT SUPERINTENDENTS (2)		\$ 17,821	\$ 18,242	\$ 19,051	\$ 19,431	\$ 19,431	\$ 380	1.99%
DEPARTMENT ADMINISTRATOR		\$ 7,245	\$ 7,500	\$ 7,651	\$ 6,661	\$ 6,661	\$ (990)	-12.94%
OTHER DEPARTMENT STAFF		\$ 12,790	\$ 13,164	\$ 19,740	\$ 28,521	\$ 28,521	\$ 8,781	44.48%
GIS/MAPPING TECHNICIAN (20%)		\$ 16,378	\$ 16,955	\$ 17,644	\$ 17,995	\$ 17,995	\$ 351	1.99%
SUPERVISOR - WATER		\$ 6,215	\$ 8,308	\$ 8,649	\$ 8,822	\$ 8,822	\$ 173	2.00%
WATER TECHNICIANS		\$ 59,613	\$ 60,447	\$ 69,550	\$ 69,550	\$ 69,550	\$ -	0.00%
OVERTIME		\$ -	\$ -	\$ 9,250	\$ 9,250	\$ 9,250	\$ -	0.00%
EMERGENCY OVERTIME		\$ 307	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LEAK DETECTION		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SICK LEAVE INCENTIVE		\$ 197	\$ 182	\$ 200	\$ 200	\$ 200	\$ -	0.00%
STIPENDS		\$ 210	\$ 220	\$ 220	\$ 220	\$ 220	\$ -	0.00%
HOLIDAY PAY		\$ -	\$ 520	\$ -	\$ -	\$ -	\$ -	0.00%
LONGEVITY		\$ 855	\$ 973	\$ 1,205	\$ 1,202	\$ 1,202	\$ (3)	-0.25%
SICK LEAVE/VACATION BUY BACK		\$ -	\$ 223	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries		\$ 157,490	\$ 163,715	\$ 191,917	\$ 251,097	\$ 251,097	\$ 59,180	30.84%
POLICE DETAILS		\$ -	\$ -	\$ 700	\$ 700	\$ 700	\$ -	0.00%
CLOTHING ALLOWANCES		\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.00%
OPEB CONTRIBUTION		\$ 15,778	\$ -	\$ 15,778	\$ 15,778	\$ 15,778	\$ -	0.00%
ELECTRICITY		\$ 10,717	\$ 10,432	\$ 11,500	\$ 12,500	\$ 12,500	\$ 1,000	8.70%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
HEATING FUEL	\$ 941	\$ 3,007	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
BUILDING MAINTENANCE	\$ 51,340	\$ 86,943	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICLE MAINTENANCE	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
METER MAINTENANCE	\$ -	\$ 593	\$ -	\$ -	\$ -	\$ -	0.00%
SYSTEM REPAIRS & MAINTENANCE	\$ 24,290	\$ 20,770	\$ 124,000	\$ 125,000	\$ 125,000	\$ 1,000	0.81%
MONITORING/TESTING SERVICES	\$ 256	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SEWER COLLECTION SYSTEM COSTS	\$ 105,265	\$ 105,675	\$ 110,000	\$ 112,000	\$ 112,000	\$ 2,000	1.82%
INFLOW/INFILTRATION	\$ 31,400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LEGAL SERVICES	\$ 14,243	\$ 15,397	\$ -	\$ -	\$ -	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 6,988	\$ 1,857	\$ 4,250	\$ 4,250	\$ 4,250	\$ -	0.00%
PROFESSIONAL SERVICES	\$ 27,468	\$ -	\$ 48,600	\$ 50,000	\$ 50,000	\$ 1,400	2.88%
TELEPHONE	\$ 1,260	\$ 265	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
GASOLINE	\$ 2,903	\$ 3,705	\$ -	\$ -	\$ -	\$ -	0.00%
DIESEL FUEL	\$ 1,892	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SMALL TOOLS	\$ 253	\$ 801	\$ -	\$ -	\$ -	\$ -	0.00%
PUBLIC WORKS SUPPLIES	\$ -	\$ -	\$ 10,500	\$ 10,500	\$ 10,500	\$ -	0.00%
REGIONAL SEWER ASSESSMENT	\$ 1,169,544	\$ 1,185,662	\$ 1,221,200	\$ 1,223,381	\$ 1,223,381	\$ 2,181	0.18%
MEETINGS & CONFERENCES	\$ 285	\$ 175	\$ -	\$ -	\$ -	\$ -	0.00%
OUT OF STATE TRAVEL	\$ 960	\$ 1,679	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 1,139	\$ 1,045	\$ -	\$ -	\$ -	\$ -	0.00%
TECHNOLOGY IMPROVEMENTS	\$ -	\$ -	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	0.00%
Expenses	⁴ \$ 1,466,923	\$ 1,439,605	\$ 1,567,828	\$ 1,575,409	\$ 1,575,409	\$ 7,581	0.48%

	2022 Actual Expense	2023 Actual Expense	2024 Budget	2025 Request	2025 Town Manager	2025 vs. 2024 \$ (+/-) % (+/-)	
PRINCIPAL - SWR/GREENVIEW 2	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
<i>SUBTOTAL PRINCIPAL</i>	\$ 9,000	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
INTEREST - SWR/GREENVIEW 2	\$ 945	\$ 675	\$ 405	\$ 135	\$ 135	\$ (270)	-66.67%
<i>SUBTOTAL INTEREST</i>	\$ 945	\$ 675	\$ 405	\$ 135	\$ 135	\$ (270)	-66.67%
Debt Service	⁵ \$ 9,945	\$ 675	\$ 9,405	\$ 9,135	\$ 9,135	\$ (270)	-2.87%

Total Department	\$ 1,634,358	\$ 1,603,995	\$ 1,769,150	\$ 1,835,641	\$ 1,835,641	\$ 66,491	3.76%
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Footnotes:

Salaries & Wages:

¹⁻³ Overall 30.84% increase to salaries to support existing contractual obligations. FY25 includes a request for a new position (DPW Engineer), which is proposed to be funded by not only the Sewer Fund (60%) but also the Water (40%) Fund. This position is proposed to assist in DPW operations as well as needs of the Planning Board and Conservation Commission and future General Fund funding will be requested.

Purchased Services & Expenses:

⁴ Overall increase of 0.48% compared to FY25. The budget proposes an additional increase of \$7,581 to cover inflationary cost pressures and to support a \$2,181 increase in the regional sewer assessment.

Debt Service:

⁵ Overall 2.87% decrease in debt service compared to FY24.



Appendix

Budget Process

PURPOSE:

To formalize standards and guidance for the development of the Town's Annual Operating and Capital Improvement Budgets and for the adoption of these budgets consistent with sound practices and legal requirements.

AUTHORITY:

Budget Development

- A. Foxborough Town Charter: Section 30-1. Preparation of Warrant and Articles – The Town follows certain procedures subject to the provisions of the General Laws in order to ensure that balanced budgetary appropriations, matching expected revenues with expenditures, are submitted to Town Meeting for approval.
- B. Foxborough Town Charter: Section 5-2. Estimate of Expenditures – The Town Manager shall submit a budget detailing estimated revenues and expenditures for the ensuing fiscal year to the Board of Selectmen by the first meeting in February.
- C. Foxborough Town Charter: Section 5-2. Advisory Committee Powers and Duties – The Board of Selectmen shall transmit the budget submitted by the Town Manager to the Advisory Committee no later than February 1 or the next closest Friday.
- D. M.G.L. 39 § 16. Finance Committees – The Finance Committee shall submit the Town government budget to the Annual Town Meeting.
- E. Foxborough Town Charter: Section 35-4 Appointed Officials – All officers, boards and committees, shall, by December 1 of each year, give to the Capital Improvement Planning committee information concerning all anticipated projects requiring Town Meeting action during the ensuing five years.

Budget Adoption

- F. M.G.L. 40 § 5. General Fund Budget Approval – Town Meeting shall appropriate the General Fund Budget.
- G. M.G.L. 44 § 53F½. Enterprise Funds – Town Meeting shall appropriate the budget for those Enterprise Funds authorized by this M.G.L. statute.
- H. M.G.L. 44 § 31. Liabilities in excess of appropriation – No Town department may spend in excess of its appropriation.

POLICY:

The Town Manager shall direct the preparation of the General Fund budget that takes into account the Select Board's guideline. In addition, the Town Manager shall direct the preparation of budgets for the Enterprise Funds that ensure that these funds operate in a fiscally self-sustaining manner with respect to operating expenses, capital expenses, and long-term liabilities.

The Town of Foxborough operates under state statutes in general; under the Town Charter as amended, which established the present Select Board-Town Manager form of government; and under various Town bylaws. The legislative body of Foxborough is an open Town Meeting, in which all

voters registered in Foxborough are permitted to participate. Town Meeting has the sole authority to appropriate funds for the operating budget and capital projects, except for specific instances where statutes or regulations do not require appropriation. Any amendments to appropriations adopted at a Town Meeting require subsequent approval at either a regular Town Meeting or Special Town Meeting.

Only the Town Meeting can authorize the transfer of funds between appropriation accounts within the Town Government budget. Nevertheless, if there happens to be need for an “extraordinary or unforeseen” expenditure, the Advisory Committee can authorize additions to appropriation accounts by transferring funds from the appropriated Reserve Fund. The Town Manager, with Select Board and Advisory Committee approval, is also able to authorize the transfer of funds between appropriations through Year-End Transfers per MGL Chp 44 Sec 33B.

For the Foxborough Public Schools budget, state law gives the School Committee the power to authorize transfers within the appropriation total voted by Town Meeting. The regional high school is a separate jurisdiction of the Commonwealth that can assess member municipalities but does not have separate taxing powers. The regional school committee has the power to authorize transfers within their adopted budgets.

Under the Town Charter and Town bylaws, the Town Manager is required to submit a proposed budget to the Select Board. The Board in turn is required to transmit to the Advisory Committee a copy of the Town Manager’s Proposed Budget, together with its recommendations. Finally, the Advisory Committee must make budget recommendations to Town Meeting.

The Capital Improvement Committee also plays a role in the annual budget process:

- The CIP Committee shall study proposed capital projects and improvements, including:
 - (a) Major nonrecurring tangible assets; and
 - (b) Vehicles and equipment which:
 - [1] Are purchased or undertaken at intervals of not less than five years;
 - [2] Have a useful life of at least five years; and
 - [3] Cost over \$25,000.
- The Committee shall prepare an annual report recommending a capital improvement budget for the next fiscal year, and a capital improvement program including recommended capital improvements for the following five fiscal years. The report shall be submitted to the Select Board for its consideration and approval. The Board shall submit its approved capital budget to the Annual Town Meeting for adoption by the Town.
- Such capital improvement program, after its adoption, shall permit the expenditure on projects included therein of sums from departmental budgets for surveys, architectural or engineering or other professional advice; but no such expenditure shall be incurred on projects which have not been so approved by the Town through the appropriation of sums in the current year or in prior years, or for preliminary planning for projects to be undertaken more than five years in the future.

- The Committee's report and the Select Board's recommended capital budget shall be published and made available in a manner consistent with the distribution of the Advisory Committee report.
- No appropriation shall be voted for a capital improvement requested by a department, board or commission unless the proposed capital improvement is first submitted to the committee as herein provided.

PROCEDURES:

Under the direction of the Town Manager, the Finance Administrative Division is assigned to carry out the development of the General Fund, Enterprise, and Capital Improvement budgets for the ensuing fiscal year following this general timeline:

1. In early or mid-November, Town and School Administrative Leaders will meet to frame the budget process.
2. In early December, there will be a revenue forecast overview meeting with the Select Board, Advisory Committee, and School Committee held by the Town Manager, Finance Director, and Assistant Finance Director.
3. During the first-middle week of December, the Town Manager, Finance Director, and Assistant Finance Director will communicate budgetary guidelines from the Select Board to all Town departments.
4. Preliminary budget requests including Capital Improvement requests are to be returned to the Finance Department and Assistant Finance Director by the first week in January.
5. During January, all budget requests will be analyzed by the Town Manager, Finance Director, and Assistant Finance Director.
6. The Town Manager, Finance Director, and Assistant Finance Director will work together to develop revenue estimates to balance the requested General Fund, Enterprise, and Capital Improvement appropriations.
7. Prior to the budget being presented to the Select Board, the Town Manager and Finance Department will communicate any cuts/adjustments to Department Heads.
8. By the first Select Board meeting in February, the Town Manager will present a balanced detailed estimate of revenues and expenditures for the ensuing fiscal year to the Selectmen for preliminary approval.
9. No later than February 1 or the next closest Friday at 4PM of each year, the Select Board through the Town Manager shall furnish the preliminary balanced budget to the Advisory Committee.
10. A draft copy of the estimated balanced budget and capital improvement articles will be provided to the Town Manager's Office for inclusion in the warrant before their deadline of February 15th or the closest Friday.
11. The Advisory Committee will begin their review of the proposed budgets and will meet with departments individually in February and March.
12. Capital Improvement requests will be reviewed and distributed to the CIP Committee before the end of February.
13. The Capital Improvement Committee will host a public review of the CIP requests on the first Saturday in March.
14. The approved CIP requests will be presented to the Select Board on their next meeting following the CIP review meeting as well as the Advisory Committee for approval.

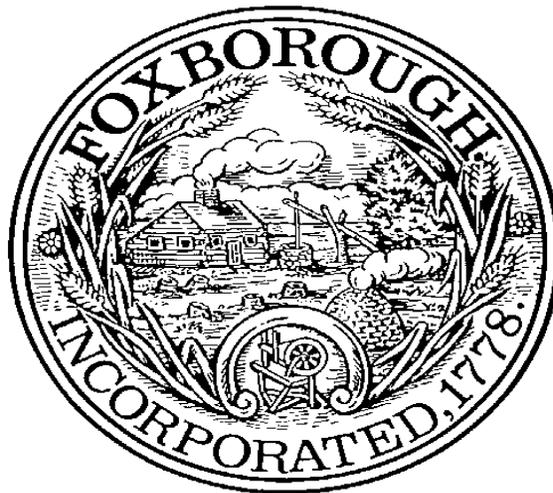
15. A final comprehensive balanced budget document is prepared and distributed before the beginning of April.
16. The Select Board and Advisory Committee give their final recommendations in early April.
17. The final budget document/warrant are sent to the printer in April.
18. The Advisory Committee recommendations are submitted to the newspaper and the warrant is posted with their recommendations at least 7 days prior to Town Meeting.
19. On the first Monday of May, the Annual Town Meeting considers the General Fund, Enterprise Fund, and Capital Improvement budgets and authorizes the appropriations.

FY2025 BUDGET MILESTONE CALENDAR

DATE	DESCRIPTION	OWNER
Tuesday, November 28, 2023	Joint Town & School Administrative Leadership Mtg. to Frame Budget Process	Town Administration/Finance/School Administration
Tuesday, December 5, 2023	Review Revenue Forecast with Select Board, School Committee & Advisory Committee	Town Administration/Finance/Boards
Friday, December 8, 2023	Budget Templates & Guidance Memo Distributed to Municipal Dept. Heads	Finance
Tuesday, December 12, 2023	School Committee Public Review of School Budget & Due to Finance	School Administration/School Committee
Wednesday, December 13, 2023	Budget Guidance Reviewed with Town Dept. Heads at Staff Mtg.	Town Manager/Finance
<small>Christmas, Monday, December 25</small>		
<small>New Years, Monday, January 1</small>		
Tuesday, January 2, 2024	All Municipal Budget Requests, Including Capital Items, Due to Finance	All Dept. Heads/School Administration
Tuesday, January 9, 2024	Budget Document Requests Prepared & Distributed to Administration	Finance
<small>Martin Luther King Day, Monday, January 15</small>		
Friday, January 19, 2024	Town Administration Recommendation on Dept Budgets	Town Administration/Finance
Tuesday, January 23, 2024	School Comm. Public Review & Vote of Recommended School Budget	School Administration/School Committee
Thursday, February 1, 2024	Town Manager Recommended Budget Prepared & Distributed to SB & AdCom	Town Administration/Finance
Wednesday, February 7, 2024	Advisory Committee Initial Review of Budget Requests	Advisory Committee/Dept Heads
Tuesday, February 13, 2024	Preliminary Balanced Budget Review with Select Board	Town Administration/Finance/Select Board
Friday, February 16, 2024	C.I.P. Requests Reviewed & Distributed to C.I.P. Committee	Finance
<small>Presidents Day, Monday, February 19</small>		
Wednesday, February 21, 2024	Advisory Liaisons and Committee Review of Budget Requests	Advisory Committee/Dept Heads
Saturday, March 2, 2024	Capital Improvement Committee Review of C.I.P. Requests	C.I.P. Committee/Dept Heads
Tuesday, March 12, 2024	Select Board Review of C.I.P. Requests	Town Administration/Finance/Select Board
Wednesday, March 13, 2024	Advisory Committee Review of C.I.P. Requests	Town Administration/Finance/Advisory Committee
Friday, March 22, 2024	Comprehensive Balanced Budget Document Prepared & Distributed	Town Administration/Finance
Tuesday, March 26, 2024	Select Board Final Recommendations on Budgets	Select Board
Wednesday, March 27, 2024	Advisory Committee Final Recommendations on Budgets	Advisory Committee
Friday, April 5, 2024	Final Budget Document/Warrant Sent to Printer	Town Administration/Finance
<small>Patriots Day, Monday, April 15</small>		
Monday, April 22, 2024	Annual Town Report available by print and posted to website	Town Administration
Monday, April 22, 2024	Adcom Recommendations Submitted to Newspaper	Advisory Committee
Thursday, April 25, 2024	Adcom Recommendations Published & Warrant Posted	Advisory Committee/Town Administration
Monday, May 13, 2024	Annual Town Meeting - To Approve Budgets	Town Leadership & Voters
Friday, May 10, 2024	All Posted Warrants are removed	Town Clerk
Tuesday, May 21, 2024	Debrief Meeting with SB Chair, AdCom Chair, Town Manager's Office, Finance	Town Administration/Finance/SB/AdCom
Wednesday, June 26, 2024	Reserve Fund & Town Manager Transfers to be approved by Advisory Committee	Advisory Committee

FOXBOROUGH

FINANCIAL POLICIES



June 2021

ADOPTED BY THE SELECT BOARD May 17, 2016
AMENDED BY THE SELECT BOARD June 22, 2021

Section 1: Introduction

As adopted by the Select Board, the School Committee, Advisory (Finance) Committee, and the Board of Water & Sewer Commissioners, ("Town Officials"), the financial policies defined in this document serve to ensure: that the Town is being fiscally responsible with its municipal finances, regardless of whom the Town Officials are - including but not limited to the Town Manager and the Superintendent of Schools; that needed and desired service levels are maintained; that proper policy guidance is in place to minimize financial risk; and that long-term financial planning is a meaningful factor when financial decisions are made.

It is the explicit intention that these policies will guide the financial practices of, and serve as the cornerstone of sound financial management for, the Town of Foxborough.

The Town of Foxborough's financial policy goals are intended to promote long-term financial stability by establishing the following clear and consistent guidelines:

- To provide full value to residents by delivering quality services in the most financially efficient manner possible
- To plan for on-going capital improvements, either through preventative maintenance or the planned replacement of capital assets, as necessary
- To ensure appropriate financial capacity for present and future needs
- To provide a measurable framework regarding the fiscal impact of the cost of government services against established benchmarks and indicators
- To maintain and achieve the highest credit rating realistically possible
- To be reviewed periodically to incorporate new developments

Section 2: Reserve Policies

Municipalities establish and maintain reserves in order to provide financial flexibility and security and they are recognized as an important factor by bond rating agencies, the underwriting community and other financial stakeholders. The Town shall maintain the following general, special and strategic reserve funds:

- Unassigned/Unreserved Fund Balance: The Town intends to maintain an Unassigned Fund Balance in the General Fund in an amount equivalent to no less than 7.5% of actual budgetary operating expenditures, as defined in the Town's Audited Financial Statements, with a goal range of 10% to 15%.
- If the balance falls below 7.5% at the end of the fiscal year, then Free Cash usage may be reduced to bring the amount up to 7.5%, as described in the Free Cash Policy, as part of the ensuing fiscal year's budget.

Section 3: Stabilization Fund

The Stabilization Fund shall be established under the provisions of MGL Chapter 40, Section 5B.

- The Town intends to maintain the primary Stabilization Fund in an amount equivalent to no less than 5% of the General Fund Operating Budget, as appropriated at the Annual Town Meeting, with a goal of 5%.
- If the balance falls below 5% at the end of the fiscal year, then Free Cash may be used to bring the amount up to 5%, as described in the Free Cash Policy, at the next Town Meeting, Special or Annual.
- The Stabilization Fund may only be used under the following circumstances:

- To fund debt service payments if the Town should find itself in the position of being unable to balance the Operating Budget within existing recurring and one-time funding sources.
- If needed on a short-term basis, i.e., less than 12 months, to satisfy the reporting needs of the Division of Local Services' Advance in Lieu of Borrowing Requirements.
- For such other specific lawful purposes as may be established by Town Meeting in accordance with G.L. Chapter 40, Section 5B.

The level of use of the primary Stabilization Fund is intended to be limited to the following:

- When funding debt service or an advance in lieu of borrowing, no more than one-third of the fund may be drawn down in any fiscal year. The maximum draw down over any three-year period is intended to not exceed \$2.5 million.
- In order to replenish the Stabilization Fund if used, in the fiscal year immediately following any draw down, an amount at least equivalent to the draw down will typically be deposited in the fund. Said funding is intended to come from Free Cash.

Section 4: Capital Building Stabilization Fund

The Capital Building Stabilization Fund shall also be established under provisions of MGL Chapter 40, Section 5B.

- The Town intends to maintain the Capital Stabilization Fund with at least \$100 thousand with a goal of \$1 million.
- If the balance falls below \$100 thousand at the end of the fiscal year, then Free Cash may be used to bring the amount up to \$100 thousand, as described in the Free Cash Policy, at the very next Town Meeting, Special or Annual.
- The Capital Stabilization Fund is intended to only be used under the following circumstances:
 - To reduce the amount needed to borrow for an excluded debt capital building project.
 - To fund necessary and significant unbudgeted maintenance costs for a Town / School building.

Section 5: Overlay Reserve Fund

This reserve fund is established annually in the General Fund as per the requirements of MGL Chapter 59, Section 25.

- The Town shall annually establish, via the Department of Revenue's (DOR) Tax Recap Process, the Overlay Reserve Fund. The planned overlay reserve fund amount is \$440 thousand per fiscal year. However, the fund can typically range from \$375 thousand to \$1 million, recognizing the nuances of balancing the Tax Recap and the uncertainties of New Taxable Growth certifications.
- The Overlay is used as a reserve, under the direction of the Board of Assessors, to fund property tax exemptions and abatements resulting from adjustments in property valuation.
- Annually the Finance Director will review the Overlay Reserve Fund balances with the Board of Assessors (BOA) and request the BOA to declare unneeded reserve balances as surplus.
- Surplus Overlay funds are intended to only be appropriated for the following onetime purposes:
 - Overlay Deficits;
 - Snow & Ice Deficits;
 - Capital Projects; and
 - Costs Associated with Required Property Revaluations.

Section 6: Operating Budget Reserve

To respond to extraordinary or unforeseen financial obligations, an annual budget reserve shall be established under the provisions of MGL Chapter 40, Section 6.

- The Town will typically appropriate the Budget Reserve in an amount equivalent to no less than \$50 thousand, and not greater than 1% of the previous year's tax
- As a result of the State allowing year end budgetary transfers among and between non-school budgetary accounts at fiscal year-end, as per Chapter 44, Section 33B, it is typically not necessary to have an Operating Budget Reserve account larger than \$100 thousand.
- In addition, the School department has "bottom-line autonomy" within its entire appropriated budget and, if necessary, can also utilize its special revenue funds as operating budget reserves.

Section 7: Free Cash Policy

Free Cash is a subcomponent of the General Fund's Unassigned Fund Balance and is comprised of revenue in excess of budget estimates, unspent budget amounts, unused Free Cash from the previous year, less unpaid property taxes and any account deficits.

The DOR states that maintenance of an adequate Free Cash level is not a luxury, but a necessary component of sound local fiscal management.

- Foxborough will target an annual minimum "recharge" of certified Free Cash in the amount of \$2 million. This will be accomplished through the combination of under budgeting/committing expected revenues and under spending appropriated budgets.
- The certified \$2 million "recharge" can be committed by appropriation for the following fiscal year's operating and capital budgets, thus creating a one year "cushion" of annual recharge between fiscal years. For example, Free Cash recharge is generated in year 1 (generation year), certified in year 2 (certification year), and appropriated in year 3 (appropriation year).
- The targeted use of Free Cash "recharge" in the appropriation year will typically be \$1 million for General Fund Operating budgets and \$1 million for Capital Improvement budgets. While it is allowable to have a different allocation between operating & capital budgets each year, the goal is targeted to return to this split as rapidly as reasonably possible without materially negatively impacting services.
- Free Cash will typically be used and appropriated to fund collective bargaining agreements, as they appear separately in Town Meeting Warrants. This funding shall be considered part of the annual funding of the General Fund Operating budgets.
- Free Cash is intended to be appropriated to maintain the primary Stabilization Fund in an amount not less than 5% of the General Fund Operating Budget as appropriated at the Annual Town Meeting.
- Free Cash may be appropriated to maintain the Capital Stabilization Fund at a minimum of \$100 thousand.
- Free Cash may be appropriated for one-time expense items, so long as no other funding source is available, and so long as this use of Free Cash will not cause Unassigned Fund Balance to fall below 7.5% of the then current fiscal year's general fund operating budgetary appropriation.

Section 8: Unfunded Liabilities Policy

Defined as "the actuarial calculation of the value of future benefits payable less the net assets of the fund at a given balance date", unfunded liabilities represent a significant financial obligation for all levels of government across the country. In Foxborough and other Massachusetts municipalities, the two primary unfunded liabilities are for Pension Benefits and Other Post-Employment Benefits (OPEB), primarily Retiree Health Insurance.

Section 9: Pension

- The Norfolk County Retirement System (NCRS) is a defined benefit program that is governed by Massachusetts General Laws, Ch. 32 and is regulated by the Public Employee Retirement Administration Commission (PERAC), a State entity responsible for the oversight, guidance, monitoring, and regulation of Massachusetts' 105 public pension systems.
- Funding for this system covers the pension costs of Foxborough employees who are part of the NCRS retirement system, which does not include teachers, as their pensions are funded by the State.
- In accordance with State law, PERAC regulations and government accounting standards, NCRS contracts for an actuarial valuation of the retirement system to quantify the unfunded liability on a biennial basis.
- Under current State law, NCRS then establishes a funding schedule to fully-fund this liability by at least fiscal 2040, if not sooner.
- Foxborough shall continue to fund this liability in the most fiscally prudent manner, by funding in full NCRS' annual assessment of the Town of Foxborough.

Section 10: Other Post-Employment Benefits (OPEB)

- OPEB consists primarily of the costs associated with providing health insurance for retirees and their spouses.
- The Government Accounting Standards Board (GASB) issued Statements No. 43 and No. 45 in 2004 to address the OPEB funding issue.
 - GASB 43 requires the accrual of liabilities of OPEB over the working career of plan members rather than the recognition of pay-as-you-go contributions.
 - GASB 45 requires the accrual of OPEB expense over the same period of time.
 - The reporting requirements of GASB 43 and 45 include disclosures and schedules providing actuarially determined values related to the funded status of the OPEB liability. This requires that the accrued liabilities be determined by a qualified actuary using acceptable actuarial methods.
 - GASB 75 requires that the unfunded OPEB liability be fully reflected on the balance sheet, rather than the current practice of a 30-year phase in.
- While there is currently no legal requirement to fund the OPEB liability, the Town of Foxborough shall continue with its plan of fully-funding its actuarially calculated Annual Required Contribution (ARC) to the extent fiscally feasible. If, in any given fiscal year, the collective Boards and Committees endorsing this policy determine that the funding source(s) for contributing to the ARC payment will not be sufficient to meet the full contribution, the endorsing Boards and Committees may, by no less than 2/3rds majority vote of the full membership of each endorsing Board or Committee, vote to temporarily reduce or postpone the payment to the ARC for the ensuing fiscal year. If such action is taken, the Town shall return to funding the actuarially calculated ARC in the next ensuing fiscal year; unless further funding relief becomes necessary.
- The Town has established a funding schedule to fully-fund this liability by at least fiscal year 2038; if not sooner.
- As per the voted policy of the Select Board on November 8th, 2011, the general fund's share of the annual funding of the ARC shall be an appropriation from the local options meals-tax receipts. This shall be a dedicated funding source for this liability. Should the meals-tax funding source not be sufficient to fund the general fund's share of the ARC, then the Town shall annually appropriate other funds in order to maintain the ARC funding level.

- At such time that the OPEB long-term liability obligation is satisfied, with the exception of the on-going required contribution, the entirety of the remaining portion of local option meals-tax receipts shall then be dedicated to the funding of the pavement management program for the Town. Pavement Management shall include, but not be limited to, the Pavement Management Plan, Complete Street Prioritization Plan, Sidewalk Management Plan, and the ADA Transition Plan.
- The Water & Sewer Enterprise's share of annually funding the ARC shall be an appropriation from Water and Sewer receipts; respectively.

Section 11: Capital Improvement & Debt Management Policies

Planning, budgeting and financing for the repair, replacement and acquisition of capital assets is a critical component of the Town of Foxborough's financial planning system. Vigilant planning and funding of its capital infrastructure ensures the Town can continue to provide quality public services in a financially sound manner. The development of a Capital Improvement Program (CIP) is the method that the Town uses to identify capital projects, prioritize funding and create a long-term comprehensive financial plan that can be achieved within the limitations of the Town's resources.

Definition of a CIP Project

A capital improvement project is any project that improves or adds to the Town's tangible infrastructure, has a substantial useful life of 5 years or longer, and costs \$25,000 or more in total, regardless of funding source.

Examples of capital projects include the following:

- Construction of new buildings
- Major renovation of, or additions to, existing buildings
- Land acquisition or major land improvements
- Street, sidewalk, or parking lot reconstruction and resurfacing
- Water system construction and rehabilitation
- Sewer and storm drain construction and rehabilitation
- Major vehicle or equipment acquisition and/or refurbishment
- Planning, feasibility studies, and design for potential capital projects

Evaluation of CIP Projects

The capital improvement program will typically include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the Town's available financial resources.

Only those projects that have gone through the CIP review process shall be included in the CIP. The CIP shall be developed along with the operating budget and shall be in conformance with the CIP financing policy described herein.

A five-year Capital Improvement Plan (CIP) shall be annually recommended by the CIP Committee to the Select Board, including estimated project costs and anticipated funding sources.

No project, regardless of the funding source, shall be included in the CIP unless it meets an identified capital need of the Town and is in conformance with this policy. Capital improvement projects shall be thoroughly evaluated and prioritized using the criteria set forth below. Priority will be given to projects that preserve essential infrastructure. Expansion of the capital plan (buildings, facilities, and equipment) must be necessary to meet a critical service. Consideration shall be given to the quantitative impact of a project, the qualitative impact on services, as well as the level of disruption and inconvenience.

The evaluation criteria will typically include the following:

- Eliminates a proven or obvious hazard to public health and safety
- Required by legislation or action of other governmental jurisdictions
- Supports adopted plans, goals, objectives, and policies
- Reduces or stabilizes operating costs
- Prolongs the functional life of a capital asset of the Town by five years or more
- Replaces a clearly obsolete facility or maintains and makes better use of an existing facility
- Prevents a substantial reduction in an existing standard of service
- Directly benefits the Town's economic base by increasing property values
- Provides new programs having significant social, cultural, historic, environmental, economic, or aesthetic value
- Utilizes outside financing sources such as grants

CIP Financing Policy

CIP financing provides funds necessary to address the Town's capital improvement needs in a fiscally prudent manner. The Town will typically plan its capital projects so that most, if not all, smaller capital projects (less than \$1 million) are funded without debt. It is also recognized that a balance must be maintained between operating and capital budgets so as to meet the needs of both to the maximum extent possible within the Town's resources.

The capital improvements program shall be financed in accordance with the following:

Outside Funding:

- State and/or federal grant funding will be pursued and used to finance the capital budget wherever possible.

Enterprise Operations — Self-Supporting: Capital projects for enterprise operations (Water & Sewer) will almost always be financed exclusively from enterprise revenues and funds.

Fire Department

Fire Department ambulances, engines, vehicles and equipment are intended to be funded exclusively from Ambulance Receipts while maintaining the usual annual appropriation from Ambulance Receipts to the operating budget.

Public Works

The Pavement Management Program is intended to be funded by a combination of State Chapter 90 Funds, Meals Tax Receipts and Free Cash. It is the stated goal to fund these improvements at no less than \$1 Million Dollars per year to maintain the Town's current Road Surface Rating (RSR) of 85. This amount shall be reviewed annually by the DPW Director, the Town Engineer, the Director of Finance and the Town Manager to determine if a smaller or greater appropriation is needed to meet the need and cost of these annual improvements. If the funding from any one of the stated revenue sources becomes unachievable to meet the cost of the goal, the Finance Director will present that information to the Capital Improvement Planning Committee ("Committee") to determine if an alternative funding approach can be applied; or if the funding goal should be reduced for the ensuing fiscal year. The funding recommendation of the "Committee" will then be shared with the Select Board and the Advisory Committee for a final recommendation to the Town Meeting.

Free Cash Funding

Free Cash is intended to be used as a funding source for the CIP within the limits (\$2 million) prescribed in the Free Cash Policy. Typically, \$1 million annually will be allocated for capital, more or less, depending on the overall commitment required to support the recommended operating budget. A Free Cash "loan" may be made for a capital project upon the CIP Committee's recommendation for a high priority project that will be receiving other funding within the next budget cycle. Said "loan" must be able to be repaid to Free Cash within the next year's budget cycle.

Other Funding Sources

The Finance Director shall identify and present all other possible non-debt funding sources for proposed CIP projects to the CIP Committee at their meetings. Those sources may include Overlay Surplus, Revolving Funds, Sale of Asset Receipts, Meals Tax Receipts (for Roads only), Taxation, and any others, regardless of whether or not they are recommended as funding sources.

Debt Management Policy

Debt financing of capital projects will be utilized in accordance with the following:

- Debt financing for projects supported by General Fund revenue will typically be reserved for capital projects and expenditures which either cost at least \$1 million and has an anticipated life span of ten years or more, or are expected to prolong the useful life of a capital asset by five years or more.
- For projects supported by Enterprise Fund revenue, debt financing will typically be reserved for capital projects and expenditures that cost in excess of \$500 thousand and have an anticipated life span of ten years or more, or are expected to prolong the useful life of a capital asset by five years or more.
- Bond maturities for all Town issued debt shall not exceed the anticipated useful life of the capital project being financed. Except for major buildings, infrastructure, and water and sewer projects, bond maturities will typically be limited to no more than ten years.
- Bond maturities will be maintained so that at least 50% of all outstanding general fund net direct debt (principal) shall mature within 10 years, with a target of 60% or greater.
- Total outstanding general obligation general fund debt service will not exceed 9% of general fund expenditures with the following additional limits:
 - Total outstanding general obligation general fund Excluded debt service will not exceed 7% of general fund expenses.
 - Total outstanding general obligation general fund Included debt service will not exceed 2% of general fund expenses.
 - Total outstanding general obligation debt will not exceed 2.5% of the total equalized assessed value of property in Foxborough.
 - In order to minimize borrowing costs, short-term borrowing is discouraged, but allowed in extraordinary circumstances. Given the Town's strong and steady cashflow, the Town is charged with managing its finances such that short-term borrowing is unnecessary.

Fund Descriptions

Governmental Funds

Most Town functions are financed through what are called governmental funds. There are four types of governmental funds maintained by the Town: the General Fund, Enterprise Funds, Special Revenue Funds, and the Capital Projects Fund. The Town Meeting appropriates the General Fund, Water & Sewer Enterprise Funds, and Stabilization Funds in accordance with state law requirements. The Capital Projects Fund accounts for projects funded by issuance of tax-supported debt obligations ("bonds"). All other funds are not appropriated by Town Meeting but are expended under the direction of the Town Manager in accordance with state laws and the Town Charter.

General Fund: The General Fund is the major operating fund of the Town government, and it accounts for the majority of Town operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges. Most of the Town's departments, including the schools, are supported in whole or in part by the General Fund.

Enterprise Funds: The Town maintains two Enterprise Funds: the Sewer Fund and the Water Fund. An enterprise operation is a business-type activity that is supported primarily by charges for services. Funds raised from charges are dedicated to the specific purpose of the enterprise operation and cannot be diverted to other unrelated uses. The concept of an enterprise operation also includes the maintenance of the capital facilities of the business. That is, fees for services are charged to recover not only the operating costs of the activity but also the "using up" (depreciation) of the capital assets supporting the service. Budgeting and financial reporting for enterprise operations utilizes terms and concepts that differ significantly from those utilized for the General Fund. The purpose of enterprise financial reporting is to measure with reasonable accuracy and consistency the net income derived from operations, and then to measure the availability and use of capital acquisition and construction financing.

Special Revenue Funds: The Town maintains several Special Revenue Funds, which are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except expendable trusts, or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons. Special Revenue Funds include the following types of funds:

1. Revolving Funds: Revolving Funds allow the Town to raise revenues from a specific service, and use those revenues to support the service without appropriation. Revolving Funds are established by state statute or local bylaw, and may require re-authorization each year at Town Meeting. The Town maintains a number of Revolving Funds, such as the Apparatus Fund, the Council on Aging Fund, and the Recreation Fund.

2. Receipts Reserved for Appropriation: These receipts are special revenues that are restricted to a specific use, but also require annual appropriation by Town Meeting. The Ambulance Fund is a "Receipts Reserved" Fund

3. School Grants: These grants account for several specially-financed education programs under grants received from the federal or state governments, including professional development, SPED early childhood development, drug-free school programs, and certain capital improvements.

4. Other Intergovernmental Funds: These funds account for several grants or monies received by the Town from the federal or state governments, including a variety of community policing grants, Chapter 90 highway monies, state election grants, state library aid, and various Council on Aging programs.

5. Other Special Revenue Funds: These funds account for miscellaneous special revenues often involving private donations for a specific purpose, such as departmental gifts.

Capital Projects Fund: The Capital Projects Fund is used to account for monies expended for the acquisition or construction of major capital facilities (buildings, roads, etc). The Town's Capital Projects Fund is funded primarily by the receipt of bond proceeds resulting from the Town's issuance of bonds for specific project grants, but may also be derived from private sources, grants, or transfers from other Town funds.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the Town in a trustee capacity, or as an agent for individuals, private organizations, and other governmental units. Fiduciary Funds include expendable trusts, non-expendable trusts, and agency funds.

1. Expendable Trusts: Expendable Trusts are used to account for monies received by the Town in a trustee capacity where both the principal and the earnings of the fund may be expended.

2. Non-expendable Trusts: These trusts are used to account for funds where the principal must, by law or covenant, remain intact (that is, cannot be expended). Income earned on the non-expendable trust principal may be expended in accordance with the conditions of the trust. Examples are School and Library funds.

3. Agency Funds: Agency Funds are used to account for funds that are custodial in nature, collected and expensed on behalf of other units of government. These funds are also used as pass-throughs. Some examples are group insurance, student activities, deposits, off-duty details, and other fees collected on behalf of and transmitted to the state government.

Glossary

ABATEMENT - Abatement is a reduction of a tax liability. The Board of Assessors grant abatements for real estate and personal property taxes in cases where an individual's assessed valuation is determined to be in excess of fair market value.

ACCRUAL BASIS FOR ACCOUNTING – A method of accounting that recognizes revenue when earned, rather than when collected, and recognizes expenses when incurred, rather than when paid.

APPROPRIATIONS - A legal authorization to expend money and incur obligations for specific public purposes. Massachusetts municipal finance laws require that all general-purpose expenditures be authorized by a majority vote of Town Meeting.

There are two basic types of appropriations - operating appropriations, and special article appropriations. Operating appropriations last for one fiscal year only, and any unobligated balance is closed at the end of the fiscal year. Salaries is an example of an operating appropriation. Special Article appropriations are generally voted for a specific project, such as the completion of a capital improvement or the purchase of a piece of capital equipment. Special article appropriations are closed upon completion of the project for which the funds were voted.

ARTICLE - An article or item on the Town Warrant.

ASSESSED VALUATION - The valuation of real estate or other property determined by the Town Assessor for tax levying purposes in accordance with the legal requirement that property be assessed at "full and fair cash value" certified periodically by the Commonwealth's Commissioner of Revenue (no less frequently than once every three years).

ASSETS – Property, plant and equipment owned by the Town.

AUDIT – A comprehensive examination as to the manner in which the government's resources were actually utilized concluding in a written report of its findings. An accounting audit is intended to ascertain whether financial statements fairly present the financial position and results of operations of the Town. The Town is required to conduct an audit annually. An outside Certified Public Accountant (CPA) audit is directed primarily toward the expression of an opinion as to the fairness of the financial statements and submission of a management letter. An auditor must be independent of the executive branch of government. A state auditor, private CPA, or public accountant, or elected auditor meets this test.

BOND - A written promise to pay a specified sum of money, called the face value or principal amount, at specified dates in the future, called the maturity date(s), together with periodic interest at a specified rate. The difference between notes, usually one year or two years in length and a bond is that the latter runs for a longer period of time.

BOND ANTICIPATION NOTE (BAN) – A temporary note issued typically for one year. This is commonly used to defer the initial pay down of debt or to accommodate reimbursement for borrowed notes from a private source or other governmental entity.

BUDGET - The budget is the Town's financial plan for a given fiscal period. The annual budget includes an estimate of proposed expenditures, as well as a forecast of estimated revenues and other financing sources.

The Advisory Committee reviews the Town's Recommended Budget in detail and forwards its recommendations to Town Meeting. Town Meeting adopts the budget by voting a series of appropriations, which may not; in the absence of an override of Proposition 2 1/2 exceed the estimated total amount of revenues and other financing sources for the fiscal period.

CAPITAL EXPENDITURE - A major, non-recurring expenditure involving land acquisition, construction or major rehabilitation of a facility, or purchase of equipment costing \$10,000 or more with a useful life of five years or more.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A financial planning and management tool which: identifies public facility and equipment requirements; places these requirements in order of priority; and schedules them for funding and implementation.

CHAPTER 90 - Massachusetts General Laws Chapter 90, Section 34 authorizes the Commonwealth to allocate funds to municipalities through the Transportation Bond Issue for highway construction, preservation and improvement projects that create or extend the life of capital facilities. Routine maintenance operations such as pothole filling and snow and ice removal are not covered. The formula for determining the Chapter 90 level of funding is based on a municipality's miles of public ways, population and level of employment. Municipalities receive Chapter 90 funds on pre-approved projects on a reimbursement basis.

CHERRY SHEET - The State allocates a portion of generated revenue to municipalities each year for education and general governmental expenditures. The amount of state aid each community will receive is itemized in a financial statement printed on cherry colored paper (thus the name). The amount of reimbursement is a function of the State budget. Towns usually receive notification in late summer, subsequent to the beginning of the fiscal year.

CLASSIFICATION - Massachusetts municipal finance law requires that all real estate and personal property be appraised at "full and fair cash valuation" for purposes of assessing property taxes. Once the Commissioner of the Massachusetts Department of Revenue certifies that properties are appraised at "full and fair cash valuation" (once every three years), the Board of Selectmen may impose a tax classification plan, whereby a portion of the residential tax burden may be shifted to the commercial/industrial class of taxpayers.

DEBT EXCLUSION - The amount of taxes assessed in excess of the Proposition 2-1/2 levy limit for the payment of debt service costs attributable to a vote of the electorate. These funds are raised to retire the debt service for the project. They are not added to the tax levy limit for the following fiscal year.

DEBT SERVICE - Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEPARTMENT - A division of the Town that has overall management responsibility for an operation or group of related operations within a functional area.

DEPRECIATION – 1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, and inadequacy of obsolescence. 2) That portion of the cost of a capital asset that is charged as an expense during a particular period. Depreciation is based on historic costs not replacement value.

ENCUMBRANCE – To encumber funds means to set aside or commit funds for a future expenditure. Encumbrances include obligations in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation and for which a part of the appropriation is reserved.

ENTERPRISE FUNDS - Enterprise Funds, authorized by MGL Ch. 44§53F ½, are used to account for operations which are financed and operated in a manner similar to business operations and where the costs of providing goods or services are financed in whole or in part by user charges (charges for services). Services accounted for in Enterprise Funds are tangible and can be measured for determining a charge for services.

In Massachusetts, the most common types of government enterprises include utility or utility-type services for water treatment and delivery, sewerage collection and treatment, and electricity generation and distribution. Less common but prevalent operations include hospitals, airports, parking, swimming pools, and golf courses. Individual services must ordinarily be accounted for in separate Enterprise Funds. Segregation is essential for determining the total cost of services and the extent to which user charges cover that cost. Although a community may decide to recover only a portion of its costs from user charges, it is essential from a management point of view that it understands what its total costs are. Such costs include amounts for repayment of long-term debt and related interest and estimates for depreciation.

EXPENDITURE – The spending of money by the Town for the programs or projects within the approved budget.

FISCAL YEAR (FY) - The Town of Foxborough operates on a July 1st through June 30th fiscal year.

FREE CASH - The amount certified annually by the Dept of Revenue that represents the unreserved fund balance less all outstanding tax receivables. This balance is created when actual revenues exceed those estimated and/or expenditures are less than appropriations for any given fiscal year. These funds may be appropriated by Town Meeting as a resource for the next fiscal year's operations or any other purpose authorized by state statute. Certified Free Cash is available for appropriation by Town Meeting for any lawful purpose.

FUND BALANCE - The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. Monies in the various governmental funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of Free C

FUNDING SOURCE – The specifically identified funds allocated to meet budget requirements/expenses.

GENERAL FUND - Revenues derived from the tax levy, state aid, local receipts and available funds are considered General Fund revenues. The General Fund is distinguished from Enterprise Funds and Special Revenue Funds.

GRANT – A contribution by one government unit or outside agency to another governmental unit. The contribution is usually made for a specific purpose but is sometimes for general purposes.

LEVY LIMIT - The maximum amount of money, which the Town can raise from the property tax levy, without an override of proposition 2 1/2.

LIABILITY – Debt or other legal obligation which must be paid, renewed or refunded at some future date, but does not include encumbrances.

LOCAL RECEIPTS - A category of revenue sources including department charges for services, investment income, fines and forfeitures, building permits and excise taxes. These revenues are not considered part of the Proposition 2 ½ Tax Levy.

MODIFIED ACCRUAL BASIS FOR ACCOUNTING – A method of accounting that recognizes revenue when it is actually received and recognizes expenditures when a commitment is made.

MOTOR VEHICLE EXCISE - All Massachusetts vehicle owners who have their vehicle(s) registered in the Commonwealth of Massachusetts pay an annual motor vehicle excise tax to the town. The Registry of Motor Vehicles creates a listing of all vehicles registered in Natick and the book value assigned to each vehicle. The Town uses this information to bill all owners an annual tax equal to 2 ½ percent or \$25 for each \$1,000 of the vehicle's value.

NEW GROWTH - In addition to a standard 2 1/2% annual increase in the property tax levy, Proposition 2 1/2 allows the levy to be increased further by the sum of certain qualifying new construction valuation, multiplied by the prior year tax rate. Qualifying new construction valuation is known as "New Growth".

OPERATING BUDGET – The portion of the budget that pertains to daily operations, which provide basic services for the fiscal year. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, and fuel and the proposed means of financing them.

OVERLAY - The amount raised in the tax levy for funding abatements granted by the Board of A

OVERRIDE - An action taken by the voters of the town to exceed the limit placed on tax revenue growth by the State tax limitation law known as Proposition 2 ½. The tax levy limit can be exceeded only if a majority of residents voting approve an override. This sum is then added to the base levy for the next fiscal year and this becomes a permanent addition to the tax levy limit.

PROPOSITION 2 ½ - A tax limitation measure passed by Massachusetts voters in 1980 which limits the growth of the total property tax levy to 2.5% per year. The total revenue allowed to be raised through real estate and personal property taxes cannot increase by more than 2.5% from one fiscal year to the next unless the residents of the town vote to approve a debt exclusion or an operating override. New construction values are in addition to this limit.

RESERVE FUND - An amount set aside annually within the budget of the town to provide a funding source for "extraordinary and unforeseen" expenditures. The Advisory Committee can authorize t

RETAINED EARNINGS – The accumulated earnings of the enterprise funds.

RESOURCES - Total dollar amounts available for appropriation including estimated revenues, fund transfers, and beginning fund balances.

REVALUATION - Massachusetts municipal finance law requires that the Massachusetts Department of Revenue formally certify that property tax assessments represent the "full and fair cash valuation" of properties. The process of determining the "full and fair cash valuation" of taxable property is known as Revaluation.

REVENUE - Budgetary resources.

REVOLVING FUND – As authorized under M.G.L. Ch. 53 E ½, departmental revolving funds allow communities to raise revenues from a specific service and use those revenues without appropriation to support the service. The total amount that may be spent from each revolving fund must be re-authorized each year at annual town meeting. 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.

SCHOOL BUILDING ASSISTANCE PROGRAM – A program started by the Commonwealth of Massachusetts with a mission to partner with Massachusetts communities to support the design and construction of educationally-appropriate, flexible, sustainable, and cost-effective public school facilities.

SEWER & WATER CHARGES - The Town operates a Water and Sewer Enterprise Fund to manage these municipal operations. Users of sewer and water services provided by the Town pay charges depending upon usage. Revenue received from charges for sewer and water services is used to fully support the costs of utility operations, assessments, debt service obligations, personnel costs, and capital projects.

STABILIZATION FUND – Massachusetts General Law Ch.40, Sec. 5B, authorizes a Town to create one or more stabilization funds and appropriate funds to them for any lawful purpose. Foxborough has two Stabilization Funds: the General (Rainy Day) Stabilization Fund and the Capital Stabilization Fund. The treasurer shall be custodian of the funds and may invest the proceeds legally; any interest earned shall remain with the respective funds. Money from the Stabilization Funds may be appropriated for any lawful purpose by two-thirds vote of Town Meeting.

TAX LEVY - The total amount raised through real estate and personal property taxes. Foxborough property owners pay taxes to the Town based on the assessed value of their real and/or personal property. Each year the Board of Selectmen conducts a tax classification hearing to determine a tax rate. The Town Assessor makes adjustments to real estate values in order to properly reflect fair market value. In addition to real estate, businesses may also pay a personal property tax (set at the commercial rate) based on the value of their professional equipment, furniture and fixtures. The amount of taxes a property owner pays is determined by multiplying the applicable tax rate by the valuation. For example, if the tax rate is \$10 and a property's assessed value is \$100,000, the property owner will pay \$10 times \$100,000/1,000, or \$1,000. Tax levy revenues are the largest source of funding for the Town. These revenues support most school, police, fire, public works, library, and general governmental services to the community.

TAX LEVY LIMIT - The maximum amount that can be raised within the restrictions imposed by Proposition 2 ½.

TAX RATE - The amount of tax levied for each \$1,000 of assessed valuation.

USER FEES - Fees paid for direct receipt of a public service by the user or beneficiary of the service.