



Town of Foxborough, Massachusetts

FY2025 Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Foxborough
Massachusetts**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Foxborough, Massachusetts for its annual budget beginning July 1, 2023 (FY2024). This was the Town's first award!

To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. The Town believes the budget beginning July 1, 2024 (FY2025) continues to conform to program requirements and will submit in hopes of winning another award.



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Section 1 -- Introduction



Citizen's Guide to the Budget

This Budget Guide is designed to provide an overview of how the budget is developed and how the Town plans to raise revenue and expend funds to provide services in FY2025 (July 1, 2024 to June 30, 2025). The annual budget development is an open process. We hope residents will find this information helpful in furthering their understanding of the budget.

Navigating the Budget Document

Clicking on the Town Seal



If you are interested in quickly navigating back to the Table of Contents, please click on the Town seal located at the top of each page. A link will bring you back to the Table of Contents starting on Page 3.

Common Questions

What is the Annual Town Budget?

The budget is the Town's annual income and spending plan that serves as a guiding document for the delivery of services to the residents of Foxborough, Massachusetts. The budget provides an itemized spending plan and prioritizes how funds are allocated between Town departments and program areas.

What is the Process for Developing the Annual Budget?

The development of the Town's budget each year is a cooperative effort between the Town Manager, Finance Director / Town Accountant, Superintendent of Schools, department heads, School Committee, Advisory Committee, and Select Board.

How is the Municipal Budget Developed?

Each year, Town departments review historical program and service data in preparation for the new fiscal year, and the Finance Department begins to estimate how much the Town will have to spend for the upcoming 12-month fiscal year beginning July 1st. The Town Manager and Finance Department work with departments to determine how funding should be allocated to maintain or enhance the services expected by residents and businesses. The level of service that the Town can provide is ultimately determined by how much revenue the Town expects to receive in the fiscal year. For more detailed information on the process, please see the *Budget Process & Calendar* section.

Making Your Voice Heard

The budget process is complex and challenging. Difficult decisions must be made to determine and finalize a budget that supports services. There are a number of ways that you can tell officials your budget priorities such as attending meetings, connecting with staff, and more. Citizen input is vital and all you need is the interest and willingness to take the time to participate in the process. You do not need to be a finance or policy expert to participate. The most important thing is to be heard on issues that will affect the quality of life for you, your family, and your neighbors in Foxborough.



Stay Connected

Interested in keeping up to date with the latest Town of Foxborough news and information? Consider checking out the Town's website (www.foxboroughma.gov) or following the Town on social media by clicking on the icons to the right.



Guide to the Budget Document

The FY2025 budget document is organized into the following six (6) sections:

SECTION I -- Introduction: This section includes the introductory citizen's guide to the budget, budget message from the Town Manager, and town-wide strategic goals as well as organizational structure. In addition, this section provides a summary overview of FTEs and a more in-depth outline of the annual budget process and calendar.

SECTION II -- Financial Overview: This section provides an overview of the Town's revenue sources related to property taxes, Proposition 2 ½, State Aid, Local Receipts, Enterprise Funds, Free Cash, Stabilization Funds, and others. The section also includes information providing context to the Town's governmental funds as well as basis of accounting and budgeting. To assist in providing an overview of all budgeted activity, there are also consolidated revenue and expenditure tables in addition to a five-year financial forecast projecting revenues and expenditures into the future.

SECTION III -- Departmental: This section provides an overview of the Town's departments detailing their adopted expenditure plans and highlights for the upcoming year. Each section includes information related to their individual structures, goals, accomplishments, performance information, and more. In addition, this section also provides two years of historical actuals, adopted current year budget, and the upcoming year's proposed budget.

SECTION IV -- Non-Departmental: This section summarizes Town's expenditures – including fixed pension costs, health insurance and other insurance costs, and debt services – that make up a large portion of the budget. It also covers the Reserve Fund, which is the account administered by the Advisory Committee to cover any emergency or unforeseen expenses that occur throughout the year. This expense and others are not assigned to any particular department. This section also includes expenses related to mandated charges that do not require an appropriation by town meeting. Since these expenses must be funded within the Town budget, they are fully disclosed and accounted for in the annual financial plan.

SECTION V -- Capital Outlay: This section provides information to what exactly makes up the Town's upcoming capital outlay and capital improvement plan. This section includes a brief description of each project as well as a schedule projecting forward for the next five (5) years.

SECTION VI -- Appendices: This section provides additional information about the Foxborough including a community profile highlighting some of its trends, detailed breakdown of the Town's current financial policies, and glossary of municipal finance terms. Furthermore, the Appendices also includes the latest updated report on the Town's *Financial Trend Monitoring System*.



Budget Message

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 segment, **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 segment 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 besides a new Firefighter/Paramedic are included in this proposed budget. Of note, one additional firefighter and one additional police officer discussed during the budget cycle are not funded (one officer is currently funded by the Foxborough Public Schools and the Charter School at a 50/50 ratio). A new position requested this year by DPW is not included in the recommended General Fund budget, but an increase of one staff from part-time to full-time at the Library was included.

Once the estimates for Health Insurance and Property/Liability Insurance were finalized, any potential savings were managed cautiously with the goal of minimizing reliance on available Free Cash. The current budget proposal allocates \$685,000 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. It is important to highlight that the debt service associated with the Burrell School and Town Hall projects makes up \$1,383,011 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 this non-excluded debt service falls off.

Below is a summarized breakdown detailing the increases/decreases by function, contributing to the overall \$3,175,164 (3.40%) increase in the Operating Budget.

General Government	\$ 44,927	0.95%
Public Safety	\$ 604,467	5.27%
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	\$ 1,009,378	5.60%
Enterprise Funds	\$ 138,186	1.54%
Total	\$ 3,175,164	3.40%

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, such as NeoGov and PermitEyes. 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), one new firefighter/paramedic, 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 is increasing by 5.8% and Property/Liability Insurance is increasing by 5.1%. The subsequent savings based on the initial estimated figures for Group Insurance and Property/Liability Insurance were used to reduce the Free Cash usage towards the budget.

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).

Conclusion

Based on the analysis conducted, the overall budget achieves the goal set by the Board. 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 3.40%, there are needs in several departments that require future consideration. Police, Fire, and DPW have all expressed the need for new positions for FY25. Specifically, the Police department requested an additional officer, the Fire department requested two firefighter/paramedics, one of which was funded in this budget, and DPW requested a DPW Engineer to be split between the General Fund and Enterprise Funds. Ultimately, the DPW Engineer position was funded at a 100% from the Water and Sewer Enterprise Funds. The department seeks to obtain funding from the General Fund in the future. While we acknowledge the need for these positions, our revenues are not sufficient to support the addition of these requests at this time. 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 due to the state budgetary process which isn't finalized.

Respectfully,

Paige E. Duncan
Town Manager



Town Strategic Goals

At the start of each fiscal year, the Select Board establishes objectives for the Town, which the Town Manager/Administration is responsible for achieving. This is done in collaboration with designated department heads and staff, who take the lead in developing and executing ideas under the guidance of the Town Manager.

Midway through the fiscal year, the Select Board receives an update on the status of the goals, and adjustments are made, as necessary. Priorities are redefined based on the progress made toward each goal.

Goals that are ongoing or recurring in nature, such as the budget process, are reviewed annually. Lessons learned from previous cycles are considered, and the criteria for these goals are modified accordingly for the upcoming fiscal year. Unique or situational goals, (e.g., ARPA fund implementation), once complete, are removed and new unique fiscal year goals are considered for the next year.

The goal process was formalized beginning in Fiscal Year 2021 and has provided clear objectives and benchmarks for all Town Departments to work towards to improve operations, protect our financial position, enhance economic development, and improve community engagement.

GOAL I. PROTECT AND ENHANCE THE FINANCIAL HEALTH OF THE TOWN	
Strategies	Departmental Support
Continue to seek alternative revenue sources, including grants, gifts, new fees, or new creative "business" models while mitigating impact to existing residents and businesses.	Dept. Heads and Finance
Work with the Board to identify and take steps to address capital improvement needs in the community. This will include soliciting community feedback, helping to set priorities identifying possible funding strategies and providing information to the public on why certain improvements have been prioritized.	BOS, CIP Committee, PMBSC, Communications Specialist, Dept. Heads, and Residents
Continue to provide support as warranted for progress toward maintaining GFOA Distinguished Budget Award program status.	Finance Director/Asst. Finance Director
Assist staff with the FY2026 budget process. Be available to consult and assist with the strategy and identify the steps that are needed to develop the financial plan.	Finance Team, Dept. Heads
Continue to lead the ARPA implementation efforts to make sure that the community is able to realize the full and complete value of the federal funds.	Finance Director/Asst. Finance Director



GOAL II. PROMOTE AND ENHANCE COMMUNICATION THROUGH COMMUNITY ENGAGEMENT

Strategies	Departmental Support
Finalize and support the implementation of the initial rollout of the Communication Plan and Strategy.	Communications Specialist, Dept. Heads
Institute a program to refresh all publicly displayed Town materials, including the Town website.	Communications Specialist, Executive Assistant, IT Director
Begin strategic planning effort.	Select Board, Dept. Heads, Residents

GOAL III. PROMOTE AND ENHANCE BUSINESS AND SMART ECONOMIC DEVELOPMENT

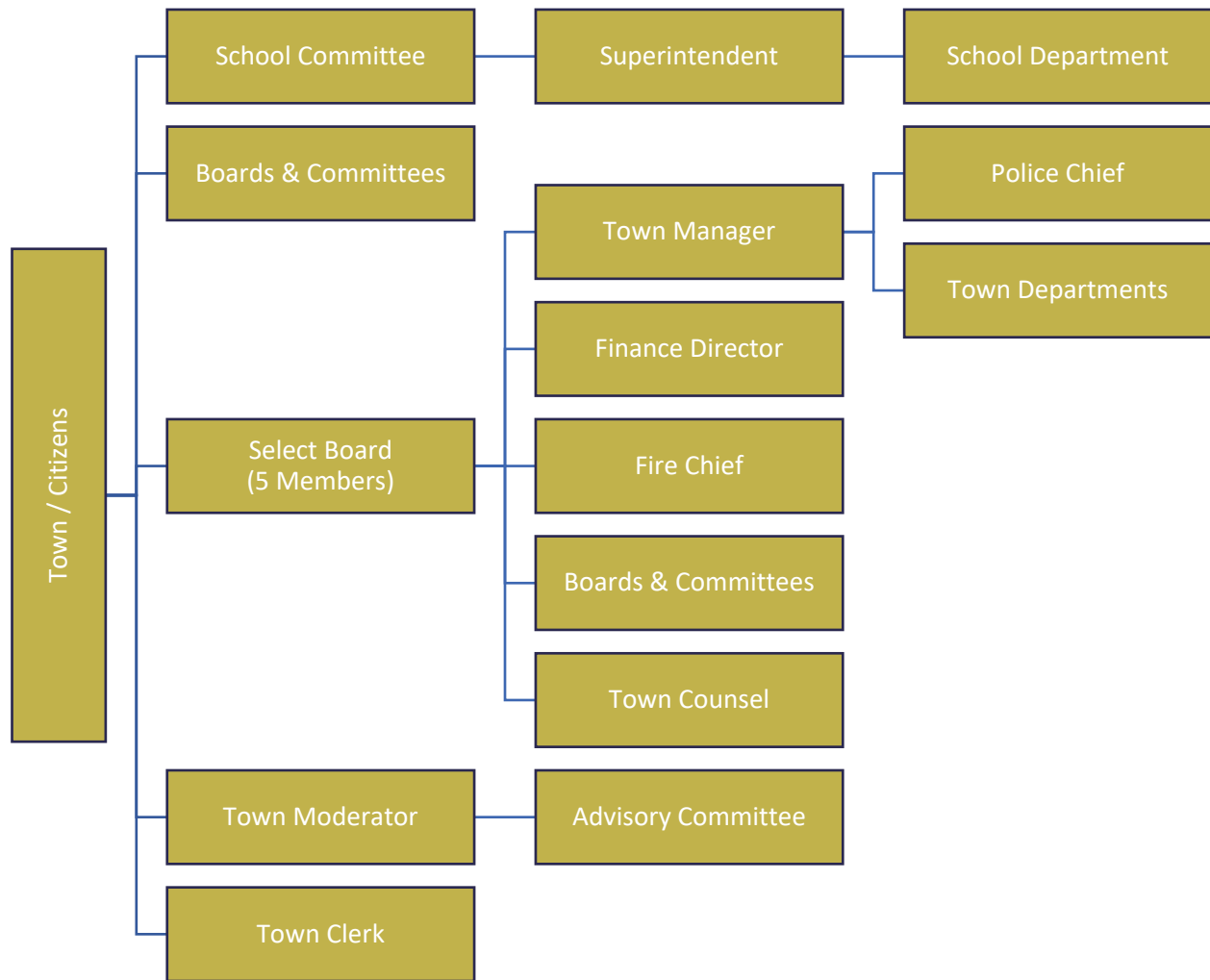
Strategies	Departmental Support
Continue to have and promote dialogue between the Town and its businesses to gain a good understand of the changing needs of the economy and to encourage a cooperative and friendly business environment between the Town and its businesses.	Director of Land Use, Director of Public Health, Building Commissioner, Police Chief, Fire Chief, Select Board
Continue to identify areas where the climate for business can be improved through creative, but safe, business practices. Pay close attention to new ways of promoting businesses through trade associations, chambers of commerce and the actions of other similarly situated communities throughout the state and the country.	Director of Land Use, DPW Director, Town Engineer, Police Chief, Fire Chief
Promote community participation during the update of the Master Plan. Encourage development that is consistent with the Town's updated Master Plan. Work with the Planning Department and the Economic Development Committee to be responsive to the needs of the business community in Foxborough.	Director of Land Use, DPW Director, Town Engineer, Conservation Agent, Water Superintendent
Continue to collaborate with the MBTA, CSX, Mass Coastal Railway and State/Federal officials to improve the remaining rail crossings in town and address concerns related to rail activity.	Director of Land Use, DPW Director, Town Engineer, State Representative, State Senator, Select Board



GOAL IV. PROMOTE MODERN AND PROFESSIONAL TOWN OPERATIONS	
Strategies	Support
Continue to identify and recommend organizational changes so that Foxborough will continue to evolve and improve the delivery of services to its residents.	Department Heads
Work with the IT Director and Town Departments to evaluate cyber infrastructure and operational practices to determine possible vulnerabilities with regard to cyber security and minimize risk of outages for essential services.	Town Departments, IT Director, and Cyber Security Consultant
Support the development of a 360-degree feedback loop for Town Leadership to improve transparency and increase employee satisfaction.	Department Heads, Human Resources



Town-Wide Organizational Chart





Schedule of FTE Positions

Department	FY2021 FTEs Actual	FY2022 FTEs Actual	FY2023 FTEs Actual	FY2024 FTEs Actual	FY2025 FTEs Budget	FY24 to FY25 Δ	
General Government							
Town Manager	5.00	5.00	5.00	5.00	4.54	-0.46	¹
Finance	11.00	12.00	11.71	11.71	11.43	-0.28	²
Town Clerk & Elections/Registrations	3.00	3.00	3.00	3.00	3.00	0.00	
Land Use & Economic Develop	8.57	8.57	8.57	8.57	8.57	0.00	
Municipal Buildings	1.00	1.00	1.00	1.00	1.00	0.00	
Public Safety							
Police	75.00	69.00	65.00	65.00	66.00	1.00	³
Fire	39.00	39.00	39.00	41.00	42.00	1.00	⁴
Joint Public Safety Building	1.00	1.00	2.00	2.00	2.00	0.00	
Education							
Foxborough Public Schools	427.08	419.18	426.48	420.45	439.65	19.20	⁵
Public Works							
Public Works	21.00	21.00	21.00	22.00	22.70	0.70	⁶
Water Enterprise	16.90	16.90	16.90	17.80	17.35	-0.45	⁷
Sewer Enterprise	2.10	2.10	2.10	2.20	2.95	0.75	⁸
Human Services							
Health	3.50	3.50	5.50	6.00	6.00	0.00	
Human Services	12.00	11.25	10.75	10.75	10.75	0.00	
Culture and Recreation							
Library	13.71	13.77	14.48	14.48	14.48	0.00	
Total FTEs	640.86	627.27	633.49	631.96	652.42	21.46	

Notes & Explanations of Changes:

1. The Town Manager's Office shall be reduced (- 0.46 FTE) following a reorganization of staffing and reduction of the Human Resources Specialist to part-time.
2. The Finance Department shall be reduced (- 0.28 FTE) following the reorganization of staffing needs.
3. The Police Department budget includes an additional School Resource Officer (+ 1.00 FTE) funded through support from the Foxborough Charter School.
4. The Fire Department budget includes an additional Firefighter / Paramedic (+ 1.00 FTE) based on a recommendation and vote by the Advisory Committee and Select Board during the budget process.
5. The Foxborough Public Schools budget includes additional staff (+ 19.20 FTEs) to support special education and newcomer programming.
- 6-8. The FY25 budget captures the reorganization of Public Works staff in FY24 and proposes an additional Public Works Engineer (+ 1.00 FTE) supported by the Water Fund (60%) and Sewer Fund (40%). The additional staffing request was approved by the Board of Water and Sewer Commissioners.



Budget Process & Calendar

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 Select Board by the first meeting in February.
- C. Foxborough Town Charter: Section 5-2. Advisory Committee Powers and Duties – The Select Board 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 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 c. 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 Select 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.
 - [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 Selectmen'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 Administration 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 and 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 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 Selectmen's 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 request 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 General Fund, Enterprise Fund, and Capital Improvement budgets and authorizes appropriations.



Budget Calendar

Tuesday, November 28, 2023	Joint Town & School Administrative Leadership Mtg. to Frame Budget Process
Tuesday, December 5, 2023	Review Revenue Forecast with Select Board, School Committee & Advisory Committee
Friday, December 8, 2023	Budget Templates & Guidance Memo Distributed to Municipal Dept. Heads
Tuesday, December 12, 2023	School Committee Public Review of School Budget & Due to Finance
Wednesday, December 13, 2023	Budget Guidance Reviewed with Town Dept. Heads at Staff Mtg.
Tuesday, January 2, 2024	All Municipal Budget Requests, Including Capital Items, Due to Finance
Tuesday, January 9, 2024	Budget Document Requests Prepared & Distributed to Administration
Friday, January 19, 2024	Town Administration Recommendation on Dept Budgets
Tuesday, January 23, 2024	School Comm. Public Review & Vote of Recommended School Budget
Thursday, February 1, 2024	Town Manager Recommended Budget Prepared & Distributed to SB & AdCom
Wednesday, February 7, 2024	Advisory Committee Initial Review of Budget Requests
Tuesday, February 13, 2024	Preliminary Balanced Budget Review with Select Board
Friday, February 16, 2024	C.I.P. Requests Reviewed & Distributed to C.I.P. Committee
Wednesday, February 21, 2024	Advisory Liaisons and Committee Review of Budget Requests
Saturday, March 2, 2024	Capital Improvement Committee Review of C.I.P. Requests
Tuesday, March 12, 2024	Select Board Review of C.I.P. Requests



Budget Calendar (Continued)

Wednesday, March 13, 2024	Advisory Committee Review of C.I.P. Requests
Friday, March 22, 2024	Comprehensive Balanced Budget Document Prepared & Distributed
Tuesday, March 26, 2024	Select Board Final Recommendations on Budgets
Wednesday, March 27, 2024	Advisory Committee Final Recommendations on Budgets
Friday, April 5, 2024	Final Budget Document/Warrant Sent to Printer
Monday, April 22, 2024	Annual Town Report available by print and posted to website
Monday, April 22, 2024	Adcom Recommendations Submitted to Newspaper
Thursday, April 25, 2024	Adcom Recommendations Published & Warrant Posted
Monday, May 13, 2024	Annual Town Meeting – To Approve Budgets
Friday, May 17, 2024	All Posted Warrants are removed
Tuesday, May 21, 2024	Debrief Meeting with SB Chair, AdCom Chair, Town Manager's Office, Finance
Wednesday, June 26, 2024	Reserve Fund & Town Manager Transfers to be approved by Advisory Committee



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Section 2 -- Financial Overview

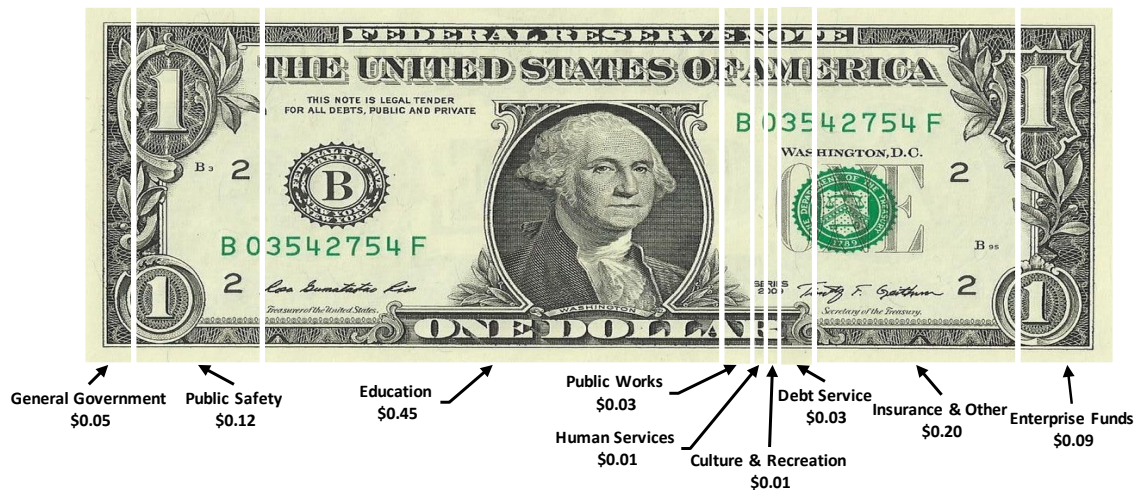


Revenues and Descriptions of Funds

Revenue Overview

The Town of Foxborough receives revenue from a variety of sources, including taxes, local receipts (hotel/motel tax, meals tax, departmental fees, payment in lieu of taxes from Gillette Stadium, licenses and permits), state aid, and user charges. To estimate future revenues, the Town relies on historical averages and adjusts for one-time revenues by removing these from the forecast. The Town also keeps a close eye on both the annual state budget process to incorporate any increases/decreases to state aid into the projections and the upcoming event season at Gillette Stadium. The Town analyzes historical trends and conservatively budgets revenues to avoid shortfalls.

FY2025 Budget Dollar (Property Taxes, State Aid, Local Receipts, Other Available Funds, and User Fees)



The table below shows the funds available to support the operating budgets.

	Actual FY 2023	Actual FY 2024	Budget FY 2025
Revenues			
Property Tax Levy	58,129,415	60,579,276	62,778,316
State Aid	11,887,321	12,067,484	11,954,464
Local Receipts	10,900,000	11,300,000	12,000,000
Other Available Funds	4,624,710	4,578,882	4,656,605
Enterprise Funds	10,366,053	10,213,939	10,444,878
Total Revenues	\$95,907,497	\$98,739,581	\$101,834,261

Note: The table above does not include revenues, other available funds, and one-time financing sources used to fund the capital improvement plan.



Major Revenue Sources

Property Taxes

The principal tax of Massachusetts cities and towns is the tax on real and personal property. The amount to be levied in each year is the amount appropriated or required by law to be raised for municipal expenditures less estimated receipts from other sources and less appropriations voted from funds on hand. Property taxes are the major source of revenue of the Town. The total amount levied is subject to certain limits prescribed by law; for a description of those limits, see “Proposition 2 ½ below.”

Valuation of real and personal property in the Town is established by the Board of Assessors. Property is classified for the purpose of taxation according to its use. The legislature has in substance created four classes of taxable property: (1) residential real property, (2) open space land, (3) commercial and (4) industrial. Within limits, cities and towns are given the option of determining the share of the annual levy to be borne by each of the three categories. Property may not be classified in a city or town until the State Commissioner of Revenue certifies that all property in the city or town has been assessed at its fair cash value. Such certification must take place every five years or pursuant to a revised schedule as may be issued by the Commissioner. The town’s last revaluation occurred in fiscal year 2020. The next professional revaluation is expected to take place this fiscal year, 2025.

The tables below provide data on the FY24 tax rates, unused levy capacity, single family home values, average tax bill, and levy information for Foxborough and its neighboring communities.

FY24 Tax Rates			FY24 Unused Levy Capacity	
Municipality	Residential	Commercial	Amount	% of Levy Limit
Canton	\$ 9.97	\$ 20.80	\$1,732,625	1.78
Easton	\$ 13.35	\$ 16.40	\$27,905	0.04
Foxborough	\$ 13.51	\$ 17.99	\$13,602	0.02
Franklin	\$ 11.79	\$ 11.79	\$53,432	0.06
Mansfield	\$ 13.50	\$ 19.07	\$46,686	0.06
Norfolk	\$ 15.57	\$ 15.57	\$12,380	0.03
North Attleborough	\$ 11.54	\$ 15.52	\$142,306	0.20
Norton	\$ 12.95	\$ 13.84	\$9,063	0.02
Plainville	\$ 12.00	\$ 18.79	\$9,800	0.03
Sharon	\$ 17.58	\$ 17.58	\$3,214,196	3.67
Stoughton	\$ 12.73	\$ 21.29	\$57,709	0.07
Walpole	\$ 13.22	\$ 17.90	\$25,135	0.03
Wrentham	\$ 12.00	\$ 17.37	\$306,125	0.72



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

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

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



Proposition 2 ½

Chapter 59, Section 21C of the general laws, also known as Proposition 2 ½, imposes two separate limits on the annual tax levy of a city or town. This law limits the annual tax levy growth in a municipality's total tax levy to 2.5 percent, plus an allowance for certain new construction and other additions to the tax rolls. The law also allows a city or town to increase taxes beyond this levy limit with voter approval. An override of this limit by voters becomes a permanent part of the tax levy calculation in future years and is best used for recurring expenses in the regular operating budget. A debt exclusion may also be approved by voters to increase the levy limit temporarily to fund capital projects. Generally, these projects are financed by borrowing and the annual debt service is added to the levy limit each year until the project is paid off. Proposition 2 ½ also limits the total tax levy to no more than 2.5 percent of the town's total assessed valuation (full and fair cash value). This is referred to as the "levy ceiling." The levy ceiling is the maximum the levy limit can be. The levy limit is the maximum the levy can be in a given year. The limit is based on the previous year's limit plus certain allowable increases. The levy is the amount the community can raise through the property tax. This can be any amount up to the levy limit.

The Town of Foxborough has had no historical overrides and has approved and financed five excluded debt projects whose debt is currently being serviced. The Town's primary response to the fiscal constraints imposed by Proposition 2 ½ has been to vote to exempt a significant portion of its long-term debt from Proposition 2½. Since 1994, the Town of Foxborough has voted to exempt debt service on \$28,167,073 principal amount of school bonds, \$2,250,000 landfill closure bonds, \$10,438,462 public safety building bonds and \$2,315,538 additional public safety building bonds from its limits. In May 2024, the Town voted to exempt debt service on the \$19,950,000 bonds authorization for a DPW Facility Renovation/Addition, Police Locker Room Expansion, and the purchase of the 76 Main St church to be used as a community center.

The table below shows the property tax levy calculation for fiscal years 2021-2025.

	FY2021 Budget	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Forecast
Property Tax Levy					
Prior Year Levy Limit	49,768,722	51,761,247	53,876,279	56,172,396	58,664,943
2.5% Increase	1,244,218	1,294,031	1,346,907	1,404,310	1,466,624
Certified New Growth	748,307	821,001	923,525	1,088,237	800,000
Tax Levy Limit Total	\$51,761,247	\$53,876,279	\$56,146,711	\$58,664,943	\$60,931,566
Plus Debt Exclusions	2,180,224	2,111,780	1,982,704	1,914,333	1,846,749
Minus SBA Funding	0	0	0	0	0
Maximum Annual Allowable Levy	\$53,941,471	\$55,988,059	\$58,129,415	\$60,579,276	\$62,778,315
Total Actual Tax Levy	\$53,903,095	\$55,962,449	\$58,088,616	\$60,565,674	\$62,778,315
Excess Tax Levy Capacity	\$38,376	\$25,609	\$40,799	\$13,602	\$0



State Aid

The Town's state aid entitlement is based upon a number of different formulas, and while said formulas might indicate that a particular amount of state aid is owed, the amount of state aid actually paid is limited to the amount appropriated by the state legislature. The state annually estimates state aid, but actual payments may vary from the estimate. State Aid represents 12% of the Town's anticipated revenues in FY25. State Aid consists of Chapter 70, Unrestricted General Government Aid (UGGA), Charter School Reimbursement, Veterans Benefits, VBS and Elderly Exemptions, State Owned Land, and Offset Receipts. Chapter 70 education aid is determined each year by the Department of Elementary and Secondary Education (DESE) using a complex formula.

Foxborough provides public education locally and receives Chapter 70 state school aid. In prior years, the Town received Charter School Tuition aid to offset some of the costs to educate these pupils. In FY2025, Charter School reimbursement was included in aid in the amount of \$197,309. State Chapter 70 aid contributed \$9.505 million or 22.58% of Foxborough Schools general fund budget, while the Town contributed an additional \$32.6 million via direct and indirect costs. In FY2025, UGGA grew at a rate of 3% from \$1.780 million in FY2024 to \$1.834 million in FY2025. The Town also received reimbursement for veterans' benefits and certain local property exemptions for qualified individuals in the amount of \$177,568 as well as reimbursement for state-owned land in the amount of \$194,944.

In addition to state aid, there are assessments charged by the state for various expenses. Some of these include county assessment, school choice sending tuition, charter school sending tuition, mosquito control, air pollution, special education, metro area planning council, RMV non-renewal surcharge, offset items, and regional transit. For FY25, the Town was charged \$2.69 million in assessments. These assessments are deducted from the state aid distributed to the Town on a monthly basis.

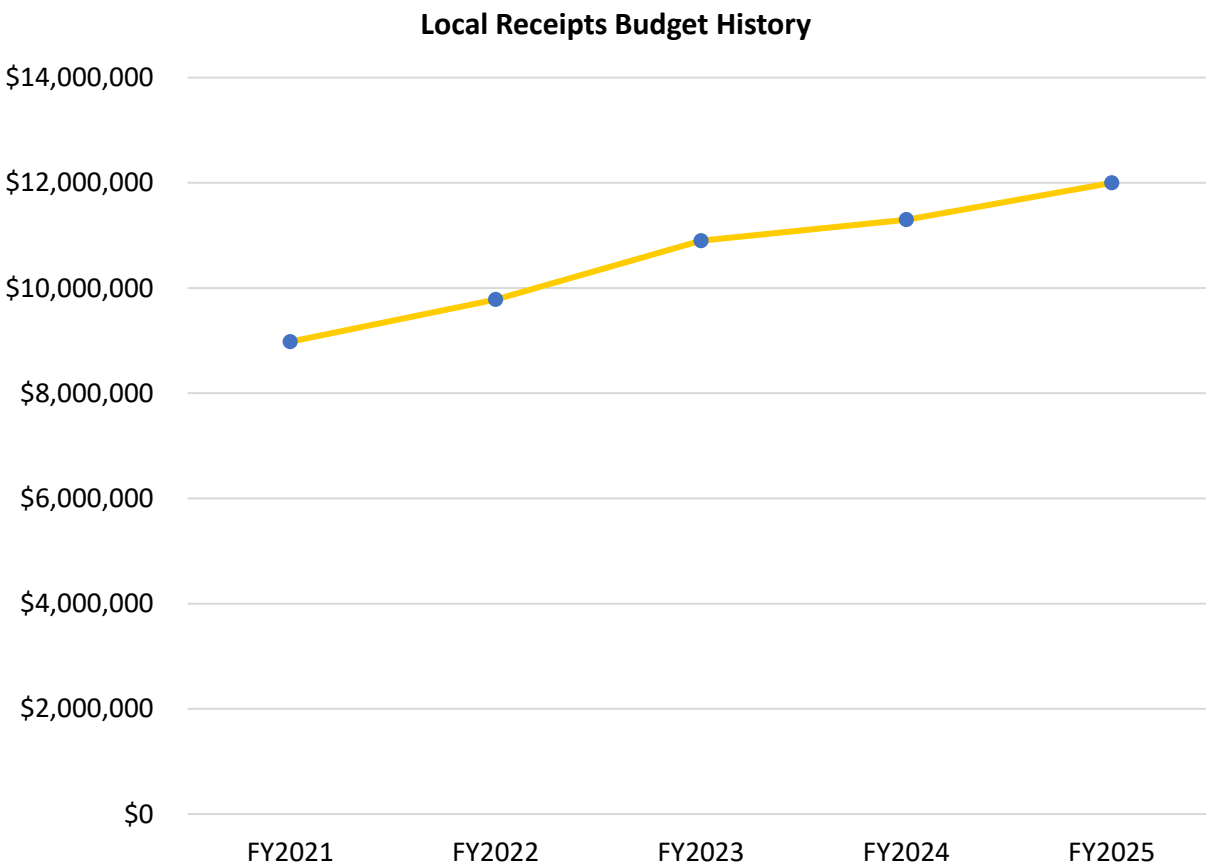
	FY2021 Budget	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Forecast
State Aid Cherry Sheet					
Chapter 70 Education Aid	9,046,950	9,123,240	9,275,820	9,428,040	9,505,230
Unrestricted General Government Aid	1,581,670	1,637,028	1,725,428	1,780,641	1,834,061
Charter School Reimbursement	151,901	246,039	434,698	399,127	197,309
Veterans Benefits	101,400	124,688	164,600	157,213	113,576
Exemptions VBS and Elderly	77,320	40,837	63,935	62,983	63,992
State Owned Land	125,631	140,074	179,797	194,020	194,944
All Offset	31,347	33,967	43,043	45,460	45,352
Total Cherry Sheet	\$11,116,219	\$11,345,873	\$11,887,321	\$12,067,484	\$11,954,464



Local Receipts

Local estimated receipts are locally generated revenues, other than real and personal property taxes. Examples include motor vehicle excise, hotel/motel tax, meals tax, investment income, payments in lieu of taxes, penalties and interest on taxes, departmental revenue, fines, and permit fees. The Town's FY2025 budget expectation includes an increase in local receipts based upon historic trends for prior years, with an emphasis on FY2019 actual collections (prior to pandemic). Motor vehicle excise revenue is the Town's largest local receipt constituting about 25.5 % of the total estimated receipts for FY25.

Another significant local receipt is Payment in Lieu of Taxes (PILOT). This revenue is generated by an agreement between Gillette Stadium and the Town. It is based upon tickets sold at all events. There is a minimum amount of \$1.5 million in the event that ticket sales are reduced. This represents 22.5% of annual local receipts estimated for FY25. Hotel tax revenue is the third highest level of local receipts, representing 15.0% of total local receipts estimated for FY25. Licenses and permits represent 13.1% of the total local receipts estimated for FY25. The Town collects Meal Excise taxes and allocates the annual collection to OPEB (\$985,135) and the remainder to capital road/sidewalk repairs.





	FY2021 Budget	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Forecast
Estimated Local Receipts					
Motor Vehicle Exercise	2,417,074	2,963,525	3,000,000	3,020,000	3,065,300
Other Excise - Meals	739,481	802,457	1,000,000	1,071,562	1,171,562
Other Excise - Room	1,423,827	930,699	1,550,000	1,553,098	1,803,098
Penalties & Interest	123,061	190,729	168,000	204,730	204,730
Payment in Lieu of Taxes	1,904,504	2,442,856	2,520,000	2,550,678	2,700,679
Fees	346,652	434,270	600,000	607,311	626,000
Departmental Revenue - Library	3,129	7,313	2,000	2,173	2,173
Licenses & Permits	1,158,967	1,267,079	1,400,000	1,538,484	1,569,254
Fines & Forfeits	61,276	62,174	67,000	67,000	67,000
Investment Income	288,484	87,885	60,000	85,000	97,240
Medicaid Reimbursement	75,467	76,592	100,000	100,000	100,000
Mitigation - NPS & Police Officer	304,301	260,366	229,000	247,964	292,964
Misc. Non-Recurring	133,777	256,055	204,000	252,000	300,000
Total Local Receipts	\$8,980,000	\$9,782,000	\$10,900,000	\$11,300,000	\$12,000,000



Enterprise Funds

The Town receives revenue from its Sewer and Water Enterprise funds. Both funds are assumed to be 100% cost recovery systems (i.e., self-supporting).

- **Sewer Enterprise Fund** – The Town’s Sewer Enterprise Fund budgeted revenues are projected to total \$2.01 million in FY2025. Prior year fund balances have changed dramatically from year to year, reflecting a policy of utilizing this revenue source in order to reduce the increase in user rates.
- **Water Enterprise Fund** – The Town’s Water Enterprise Fund budgeted revenues are projected total \$8.42 million in FY2025. Prior year fund balances have changed dramatically from year to year, reflecting a policy of utilizing this revenue source in order to reduce the increase in user rates.

Each year, the enterprise funds are charged for their portion of costs that are allocated to the general fund. These costs include salaries, pensions, workers compensation, health & life insurance, Medicare, general insurance, and debt service. Water Enterprise Fund indirect costs total \$1,144,796 for FY25 and Sewer Enterprise Fund indirect costs total \$184,228 for FY25.

	FY2021 Budget	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Forecast
Enterprise Funds					
Water Enterprise Fund	7,880,125	8,472,610	8,488,604	8,287,321	8,425,009
Sewer Enterprise Fund	1,843,201	1,846,864	1,877,448	1,926,618	2,019,869
Total Enterprise Funds	\$9,723,326	\$10,319,474	\$10,366,052	\$10,213,939	\$10,444,878

Other Available Funds

Other Available Funds includes revenues from Ambulance receipts, Overlay Surplus, Free Cash, and indirect charges back from the enterprise funds. Ambulance Funds pass through the Ambulance special revenue fund and into the general fund to support public safety salaries and capital. Overlay surplus has traditionally been used to support the general fund budget specifically for the debt service for Town Hall and Burrell School. Indirect costs from the Water and Sewer Enterprise funds are brought back into the general fund to support services that the general fund supplies to the enterprise funds.

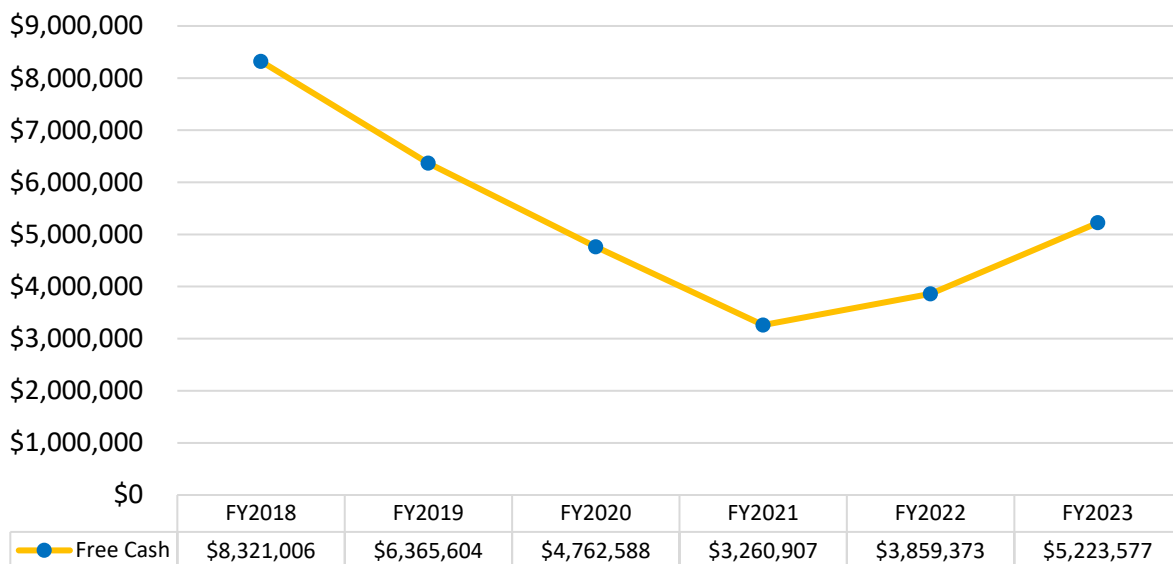


	FY2021 Budget	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Forecast
Available Funds / Other Financing					
Overlay Surplus - PY Op Budget	1,000,000	792,749	800,000	740,000	740,000
Ambulance Fund - Receipts Reserved	61,367	59,118	11,700	2,611	2,581
Free Cash Supporting General Op	1,408,619	1,600,000	1,600,000	1,800,000	1,900,000
Health Insurance Fund Closeout	900,000	1,924,089	1,000,000	800,000	685,000
Other Available Funds		193,000			
Transfers from Water	1,101,458	1,090,249	1,063,798	1,078,803	1,144,796
Transfers from Sewer	148,847	151,519	149,212	157,468	184,228
Total Other Available Funds	\$4,620,291	\$5,810,724	\$4,624,710	\$4,578,882	\$4,656,605

Free Cash

The Town has traditionally used Free Cash to support general fund expenditures and the debt service for Town Hall and Burrell School. This creates a structural deficit. A strategy is included within the forecast to gradually phase down and out the use of this revenue source to support the general fund expenditures. This should then allow the Free Cash to be used for liquidity (General Stabilization Fund), strategic reserves and capital expenditures. This then follows the principle of accounting, matching recurring revenue with recurring expenditures and non-recurring revenue with non-recurring expenditures. In FY25, the Town will be using \$685,000 of Free Cash towards the General Fund operating budget and \$2,919,446 towards capital projects. The table below shows the history of Free Cash, which is certified each year by the State as of June 30th.

Free Cash History





Descriptions of Funds

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, or user fees. Funds raised from water and sewer 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.



Basis of Accounting & Basis of Budgeting

Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, that is, when they become both measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

The accrual basis of accounting is utilized by non-expendable trust funds. Under this basis of accounting, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.

Basis of Budgeting

An annual budget is adopted by the Town Meeting for the Town’s General Fund and the Water and Sewer Enterprise Funds. Town Meeting approval is also required for certain special revenue funds and for capital projects funded from borrowing authorizations. The Town’s General Fund annual budget is adopted on a statutory basis that differs in some respects from generally accepted accounting principles (GAAP). The major differences between the budgetary basis and GAAP accounting basis are:

1. Budgeted revenues are recorded when cash is received (budgetary basis), as opposed to when susceptible to accrual (GAAP). The property tax levy is recorded as a receivable when levied but then is fully reserved until collected.
2. Encumbrances are treated as expenditures in the year the commitment is made. Certain appropriations, voted by Town Meeting apart from the main budget articles, are referred to as “Special Articles” and under state law are a continuing authorization until the purposes for which the appropriation was initially made have been certified as completed. Special Articles are treated as budgetary expenditures in the year of authorization, or the ensuing fiscal year as specified in the vote.



Consolidated Financial Schedule – Revenues

	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Forecast	\$ Δ FY24 to FY25	% Change from FY24
PROPERTY TAX LEVY						
Prior Year Levy Limit	51,761,247	53,876,280	56,172,396	58,664,943	2,492,547	4.44%
2.5% Increase	1,294,032	1,346,906	1,404,310	1,466,624	62,314	4.44%
Certified New Growth	821,001	923,525	1,088,237	800,000	(288,237)	-26.49%
TAX Levy Limit Total	53,876,280	56,146,711	58,664,943	60,931,567	2,266,624	3.86%
Plus Debt Exclusions	2,111,780	1,982,704	1,914,333	1,846,749	(67,584)	-3.53%
Maximum Annual Allowable Levy	55,988,060	58,129,415	60,579,276	62,778,316	2,199,040	3.63%
Excess Tax Levy Capacity					-	0.00%
TOTAL Actual Tax Levy	\$55,962,449	\$58,088,616	\$60,579,276	\$62,778,316	\$2,199,040	3.63%
STATE AID CHERRY SHEET						
Chapter 70 Education Aid	9,123,240	9,275,820	9,428,040	9,505,230	77,190	0.82%
Unrestricted General Government Aid	1,637,028	1,725,428	1,780,641	1,834,061	53,420	3.00%
Charter School Reimbursement	246,039	434,698	399,127	197,309	(201,818)	-50.56%
Veterans Benefits	124,688	164,600	157,213	113,576	(43,637)	-27.76%
Exemptions VBS and Elderly	40,837	63,935	62,983	63,992	1,009	1.60%
State Owned Land	140,074	179,797	194,020	194,944	924	0.48%
All Offset	33,967	43,043	45,460	45,352	(108)	-0.24%
TOTAL Cherry Sheet	\$11,345,873	\$11,887,321	\$12,067,484	\$11,954,464	(\$113,020)	-0.94%
ESTIMATED LOCAL RECEIPTS						
Motor Vehicle Excise Tax	2,963,525	3,000,000	3,020,000	3,065,300	45,300	1.50%
Other Excise - Meals	802,457	1,000,000	1,071,562	1,171,562	100,000	9.33%
Other Excise -Room	930,699	1,550,000	1,553,098	1,803,098	250,000	16.10%
Penalties & Interest	190,729	168,000	204,730	204,730	-	0.00%
Payment in Lieu of Taxes	2,442,856	2,520,000	2,550,678	2,700,679	150,001	5.88%
Fees	434,270	600,000	607,311	626,000	18,689	3.08%
Departmental Revenue - Libraries	7,313	2,000	2,173	2,173	-	0.00%
Licenses & Permits	1,267,079	1,400,000	1,538,484	1,569,254	30,770	2.00%
Fines & Forfeits	62,174	67,000	67,000	67,000	-	0.00%
Investment Income	87,885	60,000	85,000	97,240	12,240	14.40%
Medicaid Reimbursement	76,592	100,000	100,000	100,000	-	0.00%
Mitigation - NPS & Police Officer	260,366	229,000	247,964	292,964	45,000	18.15%
Misc. Non-Recurring	256,055	204,000	252,000	300,000	48,000	19.05%
TOTAL Local Receipts	\$9,782,000	\$10,900,000	\$11,300,000	\$12,000,000	\$700,000	6.19%



	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Forecast	\$ Δ FY24 to FY25	% Change from FY24
AVAILABLE FUNDS/OTHER FINANCING						
Overlay Surplus - PY Operating. Budget	792,749	800,000	740,000	740,000	-	0.00%
Recreation Revolving	59,118	11,700	2,611	2,581	(30)	-1.15%
Ambulance Fund - Receipts Reserved	1,600,000	1,600,000	1,800,000	1,900,000	100,000	5.56%
Free Cash Supporting General Operatic	1,924,089	1,000,000	800,000	685,000	(115,000)	-14.38%
Health Insurance Fund Closeout	-	-	-	-	-	0.00%
Other Available Funds	193,000	-	-	-	-	0.00%
Transfer From Water	1,090,249	1,063,798	1,078,803	1,144,796	65,993	6.12%
Transfer From Sewer	151,519	149,212	157,468	184,228	26,760	16.99%
TOTAL Other Available Funds	\$5,810,724	\$4,624,710	\$4,578,882	\$4,656,605	\$77,723	1.70%
ENTERPRISE FUNDS						
Water Enterprise Fund	8,472,610	8,488,604	8,287,321	8,425,009	137,688	1.66%
Sewer Enterprise Fund	1,846,864	1,877,448	1,926,618	2,019,869	93,251	4.84%
TOTAL Enterprise Funds	\$10,319,474	\$10,366,053	\$10,213,939	\$10,444,878	\$230,939	2.26%
TOTAL REVENUES	\$93,220,520	\$95,866,699	\$98,739,581	\$101,834,261	\$3,094,680	3.13%



Consolidated Financial Schedule – Expenditures

	FY2022 Approp	FY2023 Approp	FY2024 Approp	FY2025 Proposed	\$ Δ to FY25	% Change from FY24
GENERAL GOVERNMENT						
Salaries & Wages	2,700,976	2,797,546	2,920,061	2,916,265	(3,796)	-0.13%
Other Expenses	1,311,797	1,544,326	1,785,841	1,834,564	48,723	2.73%
TOTAL	\$4,012,773	\$4,341,872	\$4,705,902	\$4,750,829	\$44,927	0.95%
PUBLIC SAFETY						
Salaries & Wages	8,805,401	9,217,959	10,006,468	10,413,779	407,311	4.07%
Other Expenses	1,118,521	1,051,210	1,227,588	1,407,348	179,760	14.64%
Capital	172,184	194,128	227,676	245,072	17,396	7.64%
TOTAL	\$10,096,106	\$10,463,297	\$11,461,732	\$12,066,199	\$604,467	5.27%
EDUCATION						
Public Schools	38,616,014	39,581,415	40,765,995	42,092,742	1,326,747	3.25%
Southeastern Regional School & Norfolk Aggie	772,769	865,347	773,546	895,000	121,454	15.70%
TOTAL	\$39,388,783	\$40,446,762	\$41,539,541	\$42,987,742	\$1,448,201	3.49%
PUBLIC WORKS						
Salaries & Wages	1,617,007	1,643,525	1,752,391	1,758,537	6,146	0.35%
Other Expenses	833,850	825,800	926,100	979,600	53,500	5.78%
Capital	12,000	43,000	17,500	17,500	-	0.00%
TOTAL	\$2,462,857	\$2,512,325	\$2,695,991	\$2,755,637	\$59,646	2.21%
HUMAN SERVICES						
Salaries & Wages	957,289	967,237	1,007,604	1,042,840	35,236	3.50%
Other Expenses	271,395	313,020	336,940	296,368	(40,572)	-12.04%
TOTAL	\$1,228,684	\$1,280,257	\$1,344,544	\$1,339,208	-\$5,336	-0.40%
CULTURE SERVICES						
Salaries & Wages	870,519	934,057	959,111	990,914	31,803	3.32%
Other Expenses	279,800	262,300	278,600	276,800	(1,800)	-0.65%
Capital	3,000	3,000	3,000	5,000	2,000	66.67%
TOTAL	\$1,153,319	\$1,199,357	\$1,240,711	\$1,272,714	\$32,003	2.58%
DEBT SERVICE- GF Non-Exempt						
Existing GF Principal - Non Exempt	876,000	896,000	921,000	870,000	(51,000)	-5.54%
Existing GF Interest - Non Exempt	624,790	588,350	550,736	513,011	(37,725)	-6.85%
Existing GF Principal - Exempt	1,735,000	1,660,000	1,645,000	1,631,000	(14,000)	-0.85%
Existing GF Interest - Exempt	376,780	322,704	269,333	215,749	(53,584)	-19.89%
Debt Issuance Costs	25,000	25,000	25,000	25,000	-	0.00%
TOTAL	\$3,637,570	\$3,492,054	\$3,411,069	\$3,254,760	-\$156,309	-4.58%
EMPLOYEE BENEFITS						
Retirement	5,473,537	5,871,763	6,112,566	6,445,061	332,495	5.44%
Town/School Unemployment	87,125	87,125	87,125	87,125	-	0.00%
Town Health Insurance	8,158,290	8,493,096	8,998,100	9,520,000	521,900	5.80%
Life Insurance	28,734	29,596	32,000	33,000	1,000	3.13%
OPEB	985,135	985,135	985,135	985,135	-	0.00%
Town/School Medicare (1.45%)	845,679	850,000	850,000	860,000	10,000	1.18%
Employee Assistance	3,078	3,000	3,000	0	(3,000)	-100.00%
Health And Medical Services	7,183	7,183	7,200	7,800	600	8.33%
Consulting Services	32,736	32,736	36,000	35,000	(1,000)	-2.78%
TOTAL	\$15,621,497	\$16,359,634	\$17,111,126	\$17,973,121	\$861,995	5.04%



	FY2022 Approp	FY2023 Approp	FY2024 Approp	FY2025 Proposed	\$ Δ to FY25	% Change from FY24
INSURANCES and RESERVES						
Town/School Workers Compensation	246,017	246,017	249,708	263,000	13,292	5.32%
Comprehensive Liability	534,260	545,000	553,175	640,000	86,825	15.70%
Ambulance Attendants Liability	10,250	10,250	10,404	0	(10,404)	-100.00%
Other Liability	11,275	11,275	11,444	6,000	(5,444)	-47.57%
Public Employee Bond	2,153	2,153	2,186	5,300	3,114	142.45%
Deductible	22,550	22,550	22,888	22,888	-	0.00%
Salary Reserve ¹	193,000	275,000	0	60,000	60,000	0.00%
General Reserve Fund	75,000	75,000	75,000	75,000	-	0.00%
TOTAL	\$1,094,505	\$1,187,245	\$924,805	\$1,072,188	\$147,383	15.94%
Total Benefits, Insurance & Other	\$16,716,002	\$17,546,879	\$18,035,931	\$19,045,309	\$1,009,378	5.60%
Total General Fund	\$78,696,094	\$81,282,803	\$84,435,422	\$87,472,399	\$3,036,977	3.60%
ENTERPRISE FUNDS						
Water Enterprise	7,382,361	7,424,806	7,208,518	7,280,213	71,695	0.99%
Sewer Enterprise	1,695,345	1,728,236	1,769,150	1,835,641	66,491	3.76%
Total Enterprise Funds	\$9,077,706	\$9,153,042	\$8,977,668	\$9,115,854	\$138,186	1.54%
Total General Fund & Enterprise Funds	\$87,773,800	\$90,435,845	\$93,413,090	\$96,588,253	\$3,175,163	3.40%
OTHER AMOUNTS TO BE RAISED						
Overlay / Prior Year Overlay Deficits	1,119,324	1,086,142	1,034,649	1,073,193	38,544	3.73%
TOTAL	\$1,119,324	\$1,086,142	\$1,034,649	\$1,073,193	\$38,544	3.73%
STATE and COUNTY ASSESSMENTS						
County Assessment	144,183	147,788	145,406	149,042	3,636	2.50%
School Choice Sending Tuitions	175,206	184,374	196,099	193,453	(2,646)	-1.35%
Charter School Sending Tuition	2,180,295	2,264,288	2,248,677	2,008,968	(239,709)	-10.66%
Mosquito Control	88,206	90,440	89,816	91,860	2,044	2.28%
Air Pollution	6,468	6,603	6,588	6,753	165	2.50%
Special Education	24,687	8,902	16,264	20,501	4,237	26.05%
Metro Area Planning Council	10,136	10,398	10,732	11,001	269	2.51%
RMV Non-Renewal Surcharge	17,980	18,440	16,860	20,500	3,640	21.59%
Offset Items	33,967	43,043	45,460	45,352	(108)	-0.24%
Regional Transit	134,635	141,451	141,451	148,612	7,161	5.06%
TOTAL	\$2,815,763	\$2,915,727	\$2,917,353	\$2,696,042	-\$221,311	-7.59%
FREE CASH / OTHER						
Snow And Ice Deficit	295,476	154,304	124,617	147,750	23,133	18.56%
Indirect Costs - Water	1,090,249	1,063,798	1,078,803	1,144,796	65,993	6.12%
Indirect Costs - Sewer	151,519	149,212	157,468	184,228	26,760	16.99%
Free Cash - Other Reserves	-	102,470	0	-	-	0.00%
TOTAL	\$1,537,244	\$1,469,785	\$1,360,888	\$1,476,774	\$115,886	8.52%
TOTAL EXPENDITURES	\$93,246,131	\$95,907,498	\$98,725,978	\$101,834,261	\$3,108,283	3.15%

¹ Starting in FY2024, the departmental appropriation numbers are reflective of the salary reserve transfers. Funds were dispersed from the account listed in the Insurance & Reserves section to various departments.



Fund Balance / Free Cash Summary

Unassigned and Unrestricted Fund Balance

According to GASB 54, Unassigned Fund Balance is “the residual classification for the government’s general fund and includes all spendable amounts not contained in other classifications.” It is essential to maintain adequate levels of fund balance to mitigate any current and future risks, per GFOA. GFOA recommends, “at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.” This guidance implies a balance-to-expenditure ratio of 16.67 percent.

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 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%.

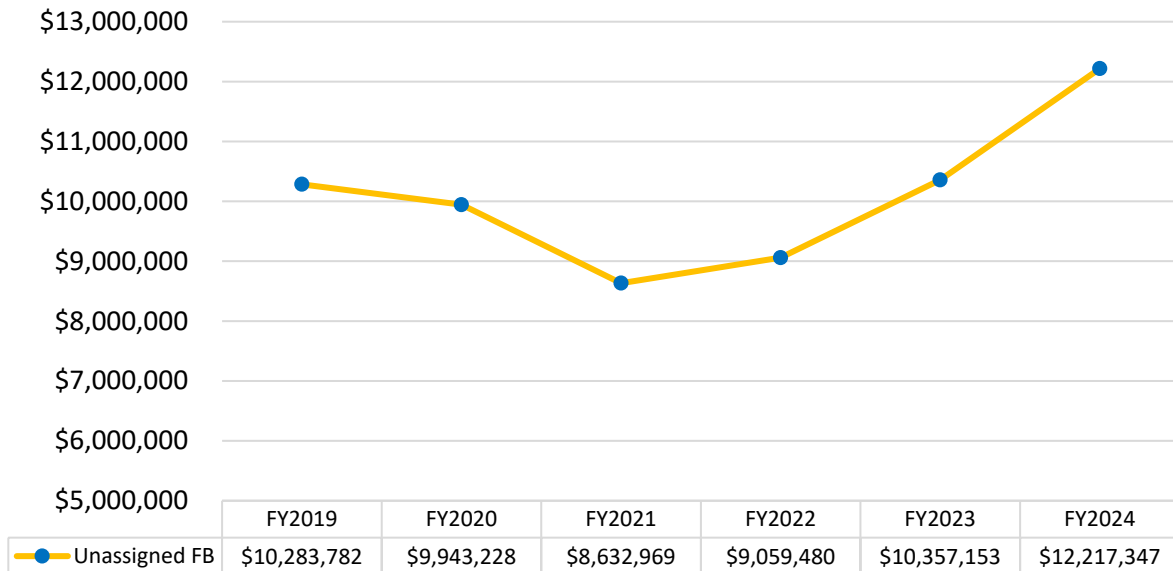
The Town’s FY2023 audit reports an unassigned fund balance of \$12,217,347 which represents approximately 12.4% of General Fund expenditures which is within the goal range. The Town is expecting an increase to unassigned fund balance for FY24 due to revenues exceeding estimates and unspent budget closeouts and a large concert season at Gillette as well as continued growth in FY25. The Town’s audited financial statements are available on the town website under the Finance’s [Audited Financial Statements](#) page.

General Fund Unassigned Fund Balance (per financial statements)

Fiscal Year	Begin Bal	End Bal	% Change from Prior FY	\$ Change from Prior FY	% of GF Expenditures
2024	\$12,217,347				
2023	\$10,357,153	\$12,217,347	18.0%	\$1,860,194	12.4%
2022	\$9,059,480	\$10,357,153	14.3%	\$1,297,673	12.0%
2021	\$8,632,969	\$9,059,480	4.9%	\$426,511	10.5%
2020	\$9,943,228	\$8,632,969	-13.2%	(\$1,310,259)	10.1%
2019	\$10,283,782	\$9,943,228	-3.3%	(\$340,554)	11.9%



Unassigned Fund Balance History



Water Enterprise Unrestricted Fund Balance (per financial statements)

Fiscal Year	Begin Bal	End Bal	% Change from Prior FY	\$ Change from Prior FY	% of Water Fund Expend
2024	\$4,195,808				
2023	\$3,588,632	\$4,195,808	16.9%	\$607,176	58.2%
2022	\$4,492,710	\$3,588,632	-20.1%	(\$904,078)	68.4%
2021	\$4,923,946	\$4,492,710	-8.8%	(\$431,236)	99.5%
2020	\$5,385,529	\$4,923,946	-8.6%	(\$461,583)	105.3%
2019	\$5,649,607	\$5,385,529	-4.7%	(\$264,078)	133.7%

Sewer Enterprise Unrestricted Fund Balance (per financial statements)

Fiscal Year	Begin Bal	End Bal	% Change from Prior FY	\$ Change from Prior FY	% of Sewer Fund Expend
2024	\$1,360,166				
2023	\$1,090,951	\$1,360,166	24.7%	\$269,215	76.9%
2022	\$1,514,372	\$1,090,951	-28.0%	(\$423,421)	63.6%
2021	\$1,381,857	\$1,514,372	9.6%	\$132,515	90.9%
2020	\$1,753,298	\$1,381,857	-21.2%	(\$371,441)	79.5%
2019	\$2,004,783	\$1,753,298	-12.5%	(\$251,485)	117.9%



Free Cash

Free Cash is certified by the Commonwealth as of each June 30th. Once certified, it is the undesignated fund balance available for Town Meeting appropriation. 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." The Town's Free Cash has been used for various purposes including operating & capital budgets, stabilization funds, and extraordinary expenses-see table below.

Fiscal Year	Free Cash Available for Appropriation	Appropriated for Operating Budget	Appropriated for Capital Budget	Extraordinary Expenses	Total Free Cash Use
FY13	\$4,100,178	\$1,105,007	\$998,600	\$206,500	\$2,310,107
FY14	\$6,104,738	\$820,592	\$1,853,954	\$164,864	\$2,839,410
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	\$0	\$2,360,388	\$2,069,718	\$4,430,106
FY19	\$6,365,604	\$0	\$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	\$1,681,688	\$1,585,135	\$4,066,823
FY24	\$6,714,841	\$685,000	\$3,838,848	\$514,439	\$5,038,287

The table below shows the Certified Free Cash as of 6/30/2023 as a percentage of the General Fund Operating Budget for Foxborough and the surrounding communities.

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%



Stabilization Funds

The Town of Foxborough currently has three stabilization funds, one for general stabilization as a general reserve fund, one for capital projects, and one for the Fire Department. Under G.L. c. 40, § 5B, municipalities may create one or more stabilization funds, which are special reserves into which monies may be appropriated and reserved for later appropriation for any lawful municipal purpose. They can be for capital budget purposes or purposes for which the community may borrow money. Stabilization funds may also be created for a specific purpose or project, for example, to acquire a new fire truck or undertake a particular school construction project. Monies can be appropriated into a stabilization fund with a majority vote at Town Meeting. Transfers out of the fund requires a two-thirds vote at Town Meeting. The town is meeting its goals for the General and Capital Stabilization Funds.

The General Stabilization Fund is the Town's primary reserve account, or its "rainy day fund." The Town intends to maintain a balance in this fund of no less than 5% of the General Fund Operating budget, as appropriated at Town Meeting, with a goal of 5%. This fund may only be used 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 source, on a short-term basis for advances in lieu of borrowing, and for such other specific lawful purposes as may be established by Town Meeting.

The Capital Building Stabilization Fund is the Town's capital reserve account. The Town intends to maintain a balance of at least \$100,000 with a goal of \$1 million. This fund may only be used to reduce the amount needed to borrow for an excluded debt capital building project or to fund necessary and significant unbudgeted maintenance costs for a Town or School building.

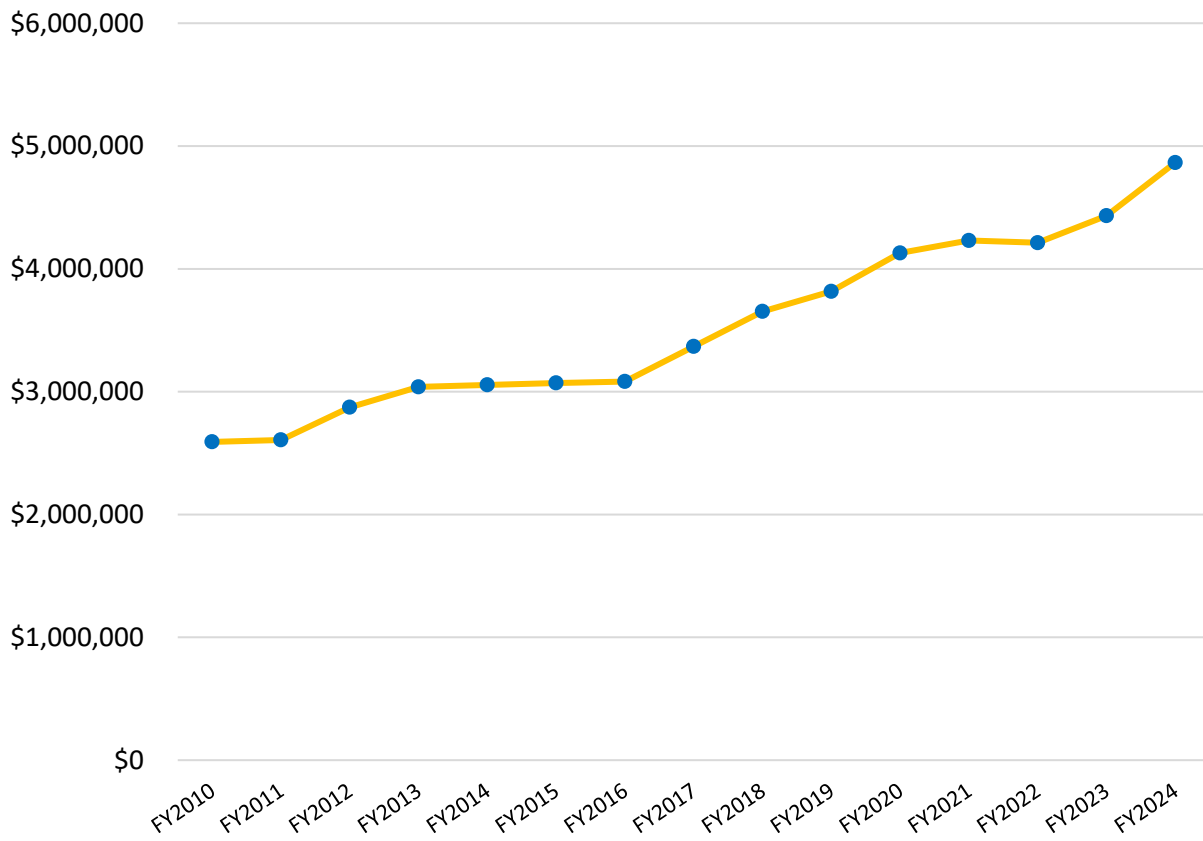
The Fire Stabilization Fund is the Fire Department's reserve account where funds collected for outside apparatus and engine repairs are deposited and used to support their Mechanic Division. This fund was created at the May 2022 Town Meeting.



General Stabilization Fund History FY2011-FY2024

Fiscal Year	Amount
FY10	\$2,591,157
FY11	\$2,606,794
FY12	\$2,872,936
FY13	\$3,039,166
FY14	\$3,055,162
FY15	\$3,070,708
FY16	\$3,082,277
FY17	\$3,367,792
FY18	\$3,652,916
FY19	\$3,816,510
FY20	\$4,129,487
FY21	\$4,230,897
FY22	\$4,212,806
FY23	\$4,432,087
FY24	\$4,865,625

General Stabilization Fund History





Financial Forecast

The object of the Town of Foxborough's financial forecast is to conservatively project revenues and expenditures five years into the future (FY2025-FY2029). The forecast is intended to provide policymakers with the information they need to make informed decisions around the Town's financial strategies and policies, long-term financial and capital planning, and long-term contracts or obligations.

Revenue and expenditure forecasting is a powerful financial planning tool that can be used to isolate the impact of particular future events and determine their effects on the Town's financial picture. The forecasting model is designed using reasonable assumptions about a wide variety of future events and, by using these assumptions along with known facts, a comprehensive view of the Town's fiscal outlook emerges. Though potential exists that any one item in the forecast may be less than accurate, when taken as a whole, a well-built model presents a fair representation of the Town's future finances.

The approach used in the forecast model for the Town of Foxborough assumes that current service levels will be maintained in the future years of the forecast. The model also assumes that existing Massachusetts General Laws and regulations will remain unchanged over the forecast period. However, as new information becomes available here forward, the assumptions and estimates used in the current projections will need to be regularly re-evaluated by Town officials to determine if they are still appropriate and reasonable.

Revenues

Property Taxes: Over the past 10 years, new growth in Foxborough has averaged \$1,009,511, with the Town experiencing more similar new growth of \$921,968 in the past five years. Actual new growth of \$1,088,237 has been input into the FY2024 base year. New growth is conservatively forecast at the \$850,000 over the last four years of the forecast (FY2026-FY2029) with an amount of \$800,000 for FY25, which is a conservative estimate from our Assessor. The \$850,000 is based upon a conservative average of new growth over the previous ten-year period and does not incorporate any special development(s) during the forecast period. Generally, tax rates will rise slightly each year as the levy limit grows and property valuations are stable.

State Aid: Utilizing a seven-year average of Chapter 70 State aid, the last four years of the forecast (FY2025-FY2029) include an average increase of 1.58%. The FY2025 Chapter 70 aid is projected to increase by \$77,190 based on the latest state proposed budget. The FY2025-FY2029 forecast does not factor in any changes that may occur to the Foundation Budget calculations. The forecast assumes that in FY2025 through FY2029, there will be flat Charter School aid based on the most recent proposed state budget. The seven-year average of Unrestricted General Government Aid



is an increase of 2.9%. Going forward for FY2026-FY2029, this account is projected to increase by a conservative 1% over the period of this forecast with an amount of \$1,834,061 for FY25 based on the latest proposed state budget. Veterans Benefits and Exemptions for Veterans and Elderly, State-Owned Land, Aid to Public Libraries are all projected to remain flat based on the latest FY25 proposed state budget.

Local Receipts: The Town's FY2025 budget expectation includes an increase in local receipts based upon historic trends for prior years, with an emphasis on FY2019 actual collections (prior to pandemic). Motor Vehicle Tax is anticipated to increase 1.5% per year during the last four years of the forecast period. As prior year ticket sales have generated much higher revenue than during the time frame of the pandemic, it is anticipated that Payment in Lieu of Taxes (PILOT) shall increase by \$100,000 per year. Again, as pre-pandemic revenue was much higher than the more recent years, it is anticipated that Hotel Tax revenue will increase by 2% per year through the last four years of the forecast. Licenses and permits are anticipated to increase by 2% per year through the last four years of the forecast. All other local receipts are level funded through the last four years of the forecast. The Town collects Meal Excise taxes and allocates the annual collection to OPEB (\$985,135) and the remainder to capital road repairs.

Available Funds: These accounts are mostly level funded. It is anticipated that the \$1,900,000 from Ambulance Fund will be available during the period of the forecast with a 2% increase in each of the last four years of the forecast. Annual revenues generated from this activity are greater than the amount transferred to the general fund. A strategy is included in the forecast to gradually phase down and out the use of Overlay Surplus and Free Cash to support general fund expenditures. Indirect costs from the Water and Sewer Enterprise funds are brought back into the General Fund to support services that the general fund supplies to the enterprise funds. Indirect costs are anticipated to increase 3.2% per year during the last four years of the forecast.

Enterprise Funds: The Town receives revenue from its Sewer and Water Enterprise funds. Both funds are assumed to be 100% cost recovery systems (i.e., self-supporting). For both the Water and Sewer Enterprise funds, it is anticipated that salaries will increase by 2% and other expenditures and expense reimbursements will increase by 1% through the last four years of the forecast. Debt service shows a decrease over the term of the forecast, reflecting the declining balance of debt principal. The Town will have its first PFAS Treatment Plant on Chestnut Street. The Town was awarded a \$14 million loan with the State Revolving Fund (SRF) program. The loan will be paid off via an increase to the water rates beginning in FY2026.

Expenditures

Municipal Departments: In the forecast, Town department expenditures have been grouped by two major categories, salaries, and non-personnel, consistent with Town and State expenditure



reporting. Additional detail is provided separating expenditures in the general categories of General Government, Public Safety, Education, Public Works, Human Services, and Culture & Recreation and Other.

For projection purposes, the forecast utilizes a COLA of 2.0% in FY2025 through FY2029. All contracts have been settled through FY2025. However, the negotiation process with the five collective bargaining units shall begin in the Fall of 2024. A generic 2.0% COLA is included for the periods beyond the contractual agreements (FY2026 – FY2029), but this is intended as an example of cost impact moving forward. In addition, some Town employees are eligible for annual step increases and the forecast utilizes a 0.15% step increase across the board for FY2026 – FY2029. As the Town's detailed budget is prepared, this cost factor will be modified based on the actual employees eligible for a step increase.

Utilizing the Town's proposed FY2025 municipal expense budget, future operating expenses have been projected to increase by 1.0% per year for FY2026-FY2029, although the forecast does allow for different rates of growth to be input for different departments.

Education: The FY2025 school operating budget is \$42.092 million, not including fixed costs or special revenues such as grant funds. A 3.21% annual inflation factor is included in the School budget for FY2026-FY2029. This is based upon a seven-year average of prior Education budgets. In addition, Foxborough participates in the Southeastern Regional School District and Norfolk County Agricultural High School. The FY2025 assessment for the Town is \$895,000 and is estimated to also grow by 7.5% per year.

Employee Benefits: Town pension costs are projected based on the estimated appropriations payment schedule issued by the Public Employee Retirement Administration Commission (PERAC) to the Norfolk County Retirement System. The actuarial variable built into the future projects assumes an annual budgetary increase of 5.44%. The present year scheduled for full funding is 2029, assuming a rate of return on investments of 7.75%. Based upon this information, the current annual schedule of payments is included in the forecast.

The Town receives its health insurance through MIIA (Mass. Interlocal Insurance Association). The forecasted health insurance expenses have been projected to grow each year at a rate of 7.0% per year through FY2026-FY2029. Medicare has been forecast to \$860,000 in FY2025. In the forecast, this is projected to increase by 2% annually, matching the COLA and step increases for FY2026-FY2029. Unemployment is level funded at the FY2024 level of \$87,125 through the term of the forecast. Life Insurance is level funded at \$33,000 each year of the forecast. Workers Compensation is funded at \$263,000 in FY 2025 and is anticipated to increase by 5% each year of the forecast. All other benefits are level funded through the term of the forecast.



Debt Service: In the FY2025 budget, Foxborough's existing non-excluded debt service is \$1,383,011. The Town has used a declining balance method of borrowing, and all current existing General Fund debt is scheduled to be fully paid at the end of FY2040. The Town has authorized additional debt borrowing at the May 2024 town meeting which will become effective in the FY2026 budget. An annual amount of \$25,000 is included in each year of the forecast for potential bond anticipation note (BAN) costs. There are currently five excluded debt projects which have been borrowed. The FY2025 budget includes \$1,846,749 in excluded principal and interest costs. All current excluded debt commitments are retired by the end of FY 2032. Water and Sewer debt service is shown within the Enterprise appropriation category. The FY2025 budget for water projects debt service is \$2,712,256. The FY2025 Sewer project debt service is \$9,135.

Enterprise Funds: The full cost of the enterprise funds is estimated to be just over \$10.44 million in FY2025. These costs grow at a moderate rate similar to inflation factors in the General Fund budget. By FY2029, costs are expected to increase to only \$10.96 million, a 5.0% total increase over 5 years. This does not take into account any additional debt service for capital projects required to maintain or enhance the water or sewer systems. The indirect costs grow at a moderate rate similar to inflation factors in the General Fund budget.

State and County Assessments: All State assessments included in the forecast are based on the State's proposed FY2025 Cherry Sheet figures. This expenditure category represents an extremely small 3% of the overall budget. Similar to the Cherry Sheet State Aid accounts on the revenue side, Town officials will need to monitor the State budget process and follow the release of local assessment estimates each year. All assessments are forecast to increase by 3.25% for FY2026-FY2029 annually based upon a seven-year average trend.

Miscellaneous Expenses: Property/liability insurance covers municipal buildings and contents, motor vehicles, and public official liability insurance. The FY2025 budget includes \$674,188 and these items are estimated to stay level funded with the exception of property and vehicle liability at a 7% yearly increase.

Reserves/Other: Reserves/Other includes the annual allowance for abatements and exemptions (Overlay). The overlay has been projected as 2.1% of the annual net tax levy per year for FY2026-FY2029. This expenditure is assumed to decrease by \$25,000 per year for FY2026-FY2029. In FY2025, the Town will be funding a Snow and Ice deficit in the amount of \$147,750. This amount has traditionally been accounted for and supported by the annual levy. Traditionally, the Town has raised and appropriated a sum of \$75,000 annual to support any emergency or unforeseen expenditures in the General Reserve Fund. Beginning in FY2026, the appropriation is linked to a formula of one tenth of one percent of the annual net revenue (gross revenue minus debt exclusions and Free Cash). This allows for increased cost of remedying emergency or unforeseen events.



Capital: Currently the Town has a commitment of 2% to capital, including all non-exempt debt service and a small amount of “pay-as-you-go” capital in the operating budget. Communities with budgets of approximately \$100 million typically invest approximately 3% of the net revenue to annual capital. The forecast assumes that a 3% capital commitment target would be phased in over a period of years.



Summary Forecast	Authorized FY2024	Forecast				
		FY2025	FY2026	FY2027	FY2028	FY2029
Revenues						
Property Tax Levy	60,579,276	62,778,316	64,557,194	66,954,023	69,209,369	71,734,753
State Aid	12,067,484	11,954,464	12,122,987	12,294,067	12,467,742	12,644,053
Local Receipts	11,300,000	12,000,000	12,219,284	12,440,636	12,664,094	12,889,695
Other Available Funds	4,578,882	4,656,605	4,611,605	4,569,269	4,529,713	4,493,064
Enterprise Funds	10,213,939	10,444,878	10,559,226	10,685,097	10,818,205	10,963,274
Total Revenues	\$98,739,581	\$101,834,263	\$104,070,297	\$106,943,092	\$109,689,123	\$112,724,838
Annual % Growth	2.95%	3.13%	2.20%	2.76%	2.57%	2.77%
Appropriations						
General Fund						
General Government	4,623,158	4,750,829	4,830,024	4,910,731	4,992,981	5,076,806
Public Safety	11,459,652	12,066,199	12,300,274	12,539,265	12,783,277	13,032,414
Education	41,539,541	42,987,742	44,406,044	45,872,753	47,389,639	48,958,545
Public Works	2,674,826	2,755,637	2,802,417	2,850,099	2,898,702	2,948,245
Human Services	1,330,533	1,339,208	1,364,593	1,390,489	1,416,908	1,443,860
Culture & Recreation	1,240,711	1,272,714	1,296,787	1,321,345	1,346,399	1,371,960
Debt Service	3,411,069	3,254,760	2,647,515	2,597,638	2,349,213	2,307,781
Employee Benefits	17,111,126	17,973,121	19,007,300	20,107,541	21,278,153	22,523,731
Prop/Liability Insurances and Reserve Funds	1,044,805	1,072,188	1,076,253	1,140,753	1,209,360	1,282,341
Total General Fund	\$84,435,421	\$87,472,398	\$89,731,205	\$92,730,614	\$95,664,632	\$98,945,683
Other Funds						
Enterprise Funds	10,213,939	10,444,878	10,559,226	10,685,097	10,818,205	10,963,274
Reserves, Meals Tax, S&I, Indirect Costs & Capital	124,617	147,750	365,035	395,922	426,838	457,785
Capital	0	0	370,580	449,968	616,541	689,159
Available Funds - Other Articles	0	0	0	0	0	0
Non-Appropriated						
Overlay Reserve	1,034,649	1,073,193	1,070,730	1,068,215	1,065,648	1,063,027
State and County Assessments	2,917,353	2,696,042	2,782,189	2,871,137	2,962,975	3,057,797
Total Appropriations	\$98,725,978	\$101,834,261	\$104,878,966	\$108,200,953	\$111,554,838	\$115,176,724
Annual % Growth	2.94%	3.15%	2.99%	3.17%	3.10%	3.25%
Cumulative Surplus/Deficit	\$13,603	\$2	(\$808,669)	(\$1,257,860)	(\$1,865,716)	(\$2,451,886)
Annual Surplus/Deficit	\$13,602	(\$13,601)	(\$808,670)	(\$449,191)	(\$607,856)	(\$586,170)



Revenue Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
PROPERTY TAX LEVY						
Prior Year Levy Limit	56,172,396	58,664,943	60,931,567	63,304,856	65,737,477	68,230,914
2.5% Increase	1,404,310	1,466,624	1,523,289	1,582,621	1,643,437	1,705,773
Certified New Growth	1,088,237	800,000	850,000	850,000	850,000	850,000
TAX Levy Limit Total	58,664,943	60,931,567	63,304,856	65,737,477	68,230,914	70,786,687
Plus Debt Exclusions	1,914,333	1,846,749	1,252,338	1,216,546	978,455	948,066
Max. Annual Allowable Levy	60,579,276	62,778,316	64,557,194	66,954,023	69,209,369	71,734,753
TOTAL Actual Tax Levy	\$60,579,276	\$62,778,316	\$64,557,194	\$66,954,023	\$69,209,369	\$71,734,753
STATE AID CHERRY SHEET						
Chapter 70 Education Aid	9,428,040	9,505,230	9,655,413	9,807,968	9,962,934	10,120,348
Unrestricted General Gov't Aid	1,780,641	1,834,061	1,852,402	1,870,926	1,889,635	1,908,531
Charter School Reimbursement	399,127	197,309	197,309	197,309	197,309	197,309
Veterans Benefits	157,213	113,576	113,576	113,576	113,576	113,576
Exemptions VBS and Elderly	62,983	63,992	63,992	63,992	63,992	63,992
State Owned Land	194,020	194,944	194,944	194,944	194,944	194,944
All Offset	45,460	45,352	45,352	45,352	45,352	45,352
TOTAL Cherry Sheet	\$12,067,484	\$11,954,464	\$12,122,987	\$12,294,067	\$12,467,742	\$12,644,053
ESTIMATED LOCAL RECEIPTS						
Motor Vehicle Excise Tax	3,020,000	3,065,300	3,111,280	3,157,949	3,205,318	3,253,398
Other Excise - Meals	1,071,562	1,171,562	1,177,420	1,183,307	1,189,223	1,195,170
Other Excise -Room	1,553,098	1,803,098	1,839,160	1,875,943	1,913,462	1,951,731
Penalties & Interest	204,730	204,730	204,730	204,730	204,730	204,730
Payment in Lieu of Taxes	2,550,678	2,700,679	2,800,679	2,900,679	3,000,679	3,100,679
Fees	607,311	626,000	626,000	626,000	626,000	626,000
Dept. Revenue - Libraries	2,173	2,173	2,173	2,173	2,173	2,173
Licenses & Permits	1,538,484	1,569,254	1,600,639	1,632,652	1,665,305	1,698,611
Fines & Forfeits	67,000	67,000	67,000	67,000	67,000	67,000
Investment Income	85,000	97,240	97,240	97,240	97,240	97,240
Medicaid Reimbursement	100,000	100,000	100,000	100,000	100,000	100,000
Mitigation - NPS & Police Officer	247,964	292,964	292,964	292,964	292,964	292,964
Misc. Non-Recurring	252,000	300,000	300,000	300,000	300,000	300,000
TOTAL Local Receipts	\$11,300,000	\$12,000,000	\$12,219,284	\$12,440,636	\$12,664,094	\$12,889,695



Revenue Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast	FY2028 Forecast	FY2029 Forecast
AVAILABLE FUNDS/OTHER FINANCING						
Overlay Surplus	740,000	740,000	715,000	690,000	665,000	640,000
Recreation Revolving	2,611	2,581	2,581	2,581	2,581	2,581
Ambulance Fund - Receipts Reserve	1,800,000	1,900,000	1,938,000	1,976,760	2,016,295	2,056,621
Free Cash Supporting General Ops	800,000	685,000	585,000	485,000	385,000	285,000
Transfer From Water	1,078,803	1,144,796	1,180,968	1,218,788	1,258,348	1,299,745
Transfer From Sewer	157,468	184,228	190,056	196,140	202,489	209,116
TOTAL Other Available Funds	\$4,578,882	\$4,656,605	\$4,611,605	\$4,569,269	\$4,529,713	\$4,493,064
ENTERPRISE FUNDS						
Water Enterprise Fund	8,287,321	8,425,009	8,497,420	8,570,727	8,649,734	8,739,114
Sewer Enterprise Fund	1,926,618	2,019,869	2,061,806	2,114,370	2,168,471	2,224,160
TOTAL Enterprise Funds	\$10,213,939	\$10,444,878	\$10,559,226	\$10,685,097	\$10,818,205	\$10,963,274
TOTAL REVENUES	\$98,739,581	\$101,834,263	\$104,070,297	\$106,943,092	\$109,689,123	\$112,724,838



Expenditure Forecast	FY2024 Budget	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected
GENERAL GOVERNMENT						
Salaries & Wages	2,837,317	2,916,265	2,978,918	3,042,919	3,108,296	3,175,078
Other Expenses	1,785,841	1,834,564	1,851,105	1,867,812	1,884,686	1,901,728
TOTAL	\$4,623,158	\$4,750,829	\$4,830,024	\$4,910,731	\$4,992,981	\$5,076,806
PUBLIC SAFETY						
Salaries & Wages	10,004,388	10,413,779	10,637,675	10,866,385	11,100,013	11,338,663
Other Expenses	1,227,588	1,407,348	1,415,421	1,423,576	1,431,811	1,440,130
Capital	227,676	245,072	247,178	249,304	251,453	253,622
TOTAL	\$11,459,652	\$12,066,199	\$12,300,274	\$12,539,265	\$12,783,277	\$13,032,414
EDUCATION						
Public Schools	40,765,995	42,092,742	43,443,919	44,838,469	46,277,784	47,763,301
Southeast Regional School & Norfolk Aggie	773,546	895,000	962,125	1,034,284	1,111,856	1,195,245
TOTAL	\$41,539,541	\$42,987,742	\$44,406,044	\$45,872,753	\$47,389,639	\$48,958,545
PUBLIC WORKS & FACILITIES						
Salaries & Wages	1,731,226	1,758,537	1,796,346	1,834,967	1,874,419	1,914,719
Other Expenses	926,100	979,600	988,396	997,280	1,006,253	1,015,315
Capital	17,500	17,500	17,675	17,852	18,030	18,211
TOTAL	\$2,674,826	\$2,755,637	\$2,802,417	\$2,850,099	\$2,898,702	\$2,948,245
HUMAN SERVICES						
Salaries & Wages	993,593	1,042,840	1,065,261	1,088,164	1,111,560	1,135,458
Other Expenses	336,940	296,368	299,332	302,325	305,348	308,402
TOTAL	\$1,330,533	\$1,339,208	\$1,364,593	\$1,390,489	\$1,416,908	\$1,443,860
CULTURE SERVICES						
Salaries & Wages	959,111	990,914	1,012,219	1,033,981	1,056,212	1,078,921
Other Expenses	278,600	276,800	279,568	282,364	285,187	288,039
Capital	3,000	5,000	5,000	5,000	5,000	5,000
TOTAL	\$1,240,711	\$1,272,714	\$1,296,787	\$1,321,345	\$1,346,399	\$1,371,960
DEBT SERVICE- GF Non-Exempt						
Existing GF Principal - Non Exempt	921,000	870,000	895,000	920,000	950,000	975,000
Existing GF Interest - Non Exempt	550,736	513,011	475,176	436,092	395,757	359,715
Existing GF Principal - Exempt	1,645,000	1,631,000	1,080,000	1,080,000	875,000	875,000
Existing GF Interest - Exempt	269,333	215,749	172,338	136,546	103,455	73,066
Debt Issuance Costs	25,000	25,000	25,000	25,000	25,000	25,000
TOTAL	\$3,411,069	\$3,254,760	\$2,647,515	\$2,597,638	\$2,349,213	\$2,307,781
CAPITAL OUTLAY						
New Capital Commitment	-	-	370,580	449,968	616,541	689,159
TOTAL	\$0	\$0	\$370,580	\$449,968	\$616,541	\$689,159
EMPLOYEE BENEFITS						
Retirement	6,112,566	6,445,061	6,795,640	7,165,289	7,555,045	7,966,001
Town/School Unemployment	87,125	87,125	87,125	87,125	87,125	87,125
Town Health Insurance	8,998,100	9,520,000	10,186,400	10,899,448	11,662,409	12,478,778
Life Insurance	32,000	33,000	33,000	33,000	33,000	33,000
OPEB	985,135	985,135	985,135	985,135	985,135	985,135
Town/School Medicare (1.45%)	850,000	860,000	877,200	894,744	912,639	930,892
Employee Assistance	3,000	-	-	-	-	-
Health And Medical Services	7,200	7,800	7,800	7,800	7,800	7,800
Consulting Services	36,000	35,000	35,000	35,000	35,000	35,000
TOTAL	\$17,111,126	\$17,973,121	\$19,007,300	\$20,107,541	\$21,278,153	\$22,523,731



Expenditure Forecast	FY2024 Budget	FY2025 Projected	FY2026 Projected	FY2027 Projected	FY2028 Projected	FY2029 Projected
INSURANCES and RESERVES						
Town/School Workers Compensation	249,708	263,000	276,150	289,958	304,455	319,678
Comprehensive Liability	553,175	640,000	684,800	732,736	784,028	838,909
Ambulance Attendants Liability	10,404	-	-	-	-	-
Other Liability	11,444	6,000	6,000	6,000	6,000	6,000
Public Employee Bond	2,186	5,300	5,300	5,300	5,300	5,300
Deductible	22,888	22,888	22,888	22,888	22,888	22,888
Salary Reserve	120,000	60,000	-	-	-	-
General Reserve Fund	75,000	75,000	81,115	83,871	86,689	89,565
TOTAL	\$1,044,805	\$1,072,188	\$1,076,253	\$1,140,753	\$1,209,360	\$1,282,341
Total Benefits, Insurance & Other	18,155,931	19,045,309	20,083,553	21,248,294	22,487,513	23,806,072
Total General Fund	\$84,435,421	\$87,472,398	\$89,731,205	\$92,730,614	\$95,664,632	\$98,945,683
ENTERPRISE FUNDS						
Water Enterprise (w/ Indirect Costs)	8,287,321	8,425,009	8,497,420	8,570,727	8,649,734	8,739,114
Sewer Enterprise (w/ Indirect Costs)	1,926,618	2,019,869	2,061,806	2,114,370	2,168,471	2,224,160
Total Enterprise Funds	\$10,213,939	\$10,444,878	\$10,559,226	\$10,685,097	\$10,818,205	\$10,963,274
Total General Fund & Enterprise Funds	94,649,360	97,917,276	100,290,431	103,415,711	106,482,837	109,908,957
OTHER AMOUNTS TO BE RAISED						
Overlay/Prior Year Overlay Deficits	1,034,649	1,073,193	1,070,730	1,068,215	1,065,648	1,063,027
TOTAL	\$1,034,649	\$1,073,193	\$1,070,730	\$1,068,215	\$1,065,648	\$1,063,027
STATE and COUNTY ASSESSMENTS						
County Assessment	145,406	149,042	153,886	158,887	164,051	169,383
State Retirement Teachers Health Ins	-	-	-	-	-	-
School Choice Sending Tuitions	196,099	193,453	199,740	206,232	212,934	219,855
Charter School Sending Tuition	2,248,677	2,008,968	2,074,259	2,141,673	2,211,277	2,283,144
Mosquito Control	89,816	91,860	94,845	97,928	101,111	104,397
Air Pollution	6,588	6,753	6,972	7,199	7,433	7,675
Special Education	16,264	20,501	21,167	21,855	22,566	23,299
Metro Area Planning Council	10,732	11,001	11,359	11,728	12,109	12,502
RMV Non-Renewal Surcharge	16,860	20,500	21,166	21,854	22,564	23,298
Offset Items	45,460	45,352	45,352	45,352	45,352	45,352
Regional Transit	141,451	148,612	153,442	158,429	163,578	168,894
TOTAL	\$2,917,353	\$2,696,042	\$2,782,189	\$2,871,137	\$2,962,975	\$3,057,797
FREE CASH / OTHER						
Snow And Ice Deficit	124,617	147,750	172,750	197,750	222,750	247,750
Meals Tax - Roads	-	-	192,285	198,172	204,088	210,035
Free Cash - Other Reserves	-	-	-	-	-	-
TOTAL	\$124,617	\$147,750	\$365,035	\$395,922	\$426,838	\$457,785
TOTAL EXPENDITURES	\$98,725,978	\$101,834,261	\$104,878,966	\$108,200,953	\$111,554,838	\$115,176,724

Section 3 -- Departmental



Town Manager

Contact	Phone & Email	Location
Paige E. Duncan Town Manager	508-543-1205 pduncan@foxboroughma.gov	Town Hall 2nd Floor 40 South Street
Website	https://www.foxboroughma.gov/departments/office_of_the_town_manager	

Mission Statement & Departmental Activities

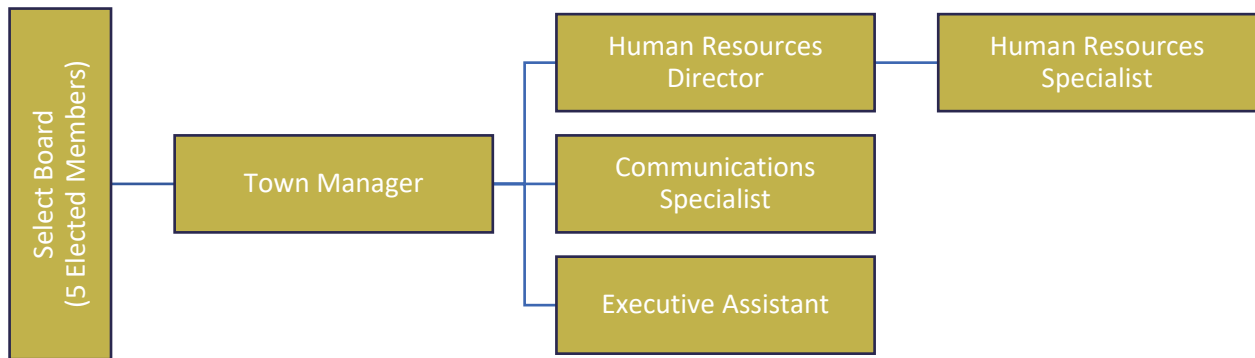
The mission of the Town Manager's Office is to provide support, operational and strategic direction to the Select Board, Town and School Operating Departments and the General Public in the areas of public policy and community management. The Office is particularly focused on fiscal management, public safety, risk management, economic development and improving the overall quality of life in the community. The Office takes great pride in offering high quality customer service to anyone who requests our assistance. The Office serves as the Chief Administrative Office of the Town and has administrative oversight of Human Resource Management, Labor Relations, Licensing, Risk Management, and Economic Development.

Brief Description of the Department

The Primary Actions taken by the Department Include: Budget Management and Development, Human Resource Management, Risk Management (managing all the Town's Insurance Policies), Licensing for all activities that require such action including but not limited to events at Gillette Stadium, all alcohol related activities, new and used car sales, parking lots, livery services, and any other activity as prescribed by Town By-law or State Statute. Provides policy support and direction to the Select Board who serve as the chief licensing authority and policy making entity in the Town. The Office provides daily and weekly direction and oversight for all operating departments.



Organizational Chart





FY23 Accomplishments

- Uptown Foxborough has continued its revitalization, showing increased vibrancy and activity. The area is now anchored by the redevelopment of the former fire station into Station One by Shovel Town Brewery, which complements the neighboring theater. In FY23, the following new Uptown businesses, in addition to the Brewery, opened: Sweetness and Honey Bakery and Banh Mi Oi Vietnamese Restaurant. Additionally, Foxborough's second largest employer, Schneider Electric, donated \$125,000 to upgrade the wiring/electrical service to the Town Common, enhancing its programming capabilities and aesthetic lighting. Additionally, Congdon Auto Center Inc. received the "Award of Excellence" for their contribution to Uptown's beauty.
- Foxborough has made a significant step by hiring its first full-time dedicated human resources professional. This decision reflects the town's recognition of the growing complexity and demands of human resources management. With increased regulations and requirements, and concerns with attracting and retaining employees, having a specialized HR professional is essential for providing expert support and guidance. This new role is expected to help Foxborough navigate these challenges more effectively, ensuring compliance and enhancing the overall management of its workforce.
- The Town Manager and the Select Board reviewed and approved new three-year contracts for both the Foxborough Fire Chief and the Police Chief. This decision underscored the Town's commitment to stable and effective leadership within its public safety departments. By securing these long-term agreements, the Town aims to ensure continuity and sustained progress in its fire and police services. These contracts reflect Foxborough's dedication to maintaining high standards of safety and security for its residents.
- Launched electronic permitting platform (PermitEyes) for Building and Health Departments, which was funded through a Community Compact grant awarded by the Commonwealth of Massachusetts. Licensing, planning, zoning, and conservation will be completed by November 2024.



FY24 Goal Updates

GOAL #1	Provide the Town Manager with access to information and resources and provide him with insight so that he is aware of how the Town functions on a daily basis.
Objective	Finish the implementation of Permit Eyes Software for Building, Health, Select Board, Land Use Department, and Fire Department. Finish the implementation of the Upgrade to the Munis Financial Software Platform.
How will you measure success/achievement/completion?	Verify that the system works as designed and that efficiencies and customer service goals have been achieved. Assure that the Munis upgrade is performing as planned. Minimize disruption to the organize while being implemented.
Timing	FY2024, into FY2025 for PermitEyes (Planning and Conservation).
Status	Permit Eyes Software has been launched for Building, Health, and Select Board. Planning and Conservation will be completed by November 2024. Fire Department has opted to go a different direction. Upgrade to the Munis Financial Software Platform is complete.

GOAL #2	Support the new Town Manager during the transition phase of his new position.
Objective	Provide the new Town Manager with regular updates so that they fully understand the way the Town functions on a daily basis. Department Heads and Board Members provide support and information as needed.
How will you measure success/achievement/completion?	Town Manager becomes fully integrated into the organization and the transition is smooth for both the Manager and the Organization.
Timing	FY2023 – FY2024, extended into FY2024-FY2025.
Status	Due to the hiring of a new Town Manager in February 2024, this goal is ongoing.



GOAL #3	Continue to work on finalizing and rolling out a comprehensive communications strategy and plan.
Objective	Department Heads have a full understanding of how other departments operate and how they can support other departments as part of a cohesive service delivery system. The plan includes multiple communication elements that include daily, weekly, monthly, and annual communication approaches. All designed to provide clear mechanisms and guidelines for communicating both internally and externally from within the Town.
How will you measure success/achievement/completion?	The communication plan is finalized by September 2023 and training is scheduled for October, November, and December on how to enact the various elements of the plan. The Town Manager works with the Communications Coordinator and with key stake holders to have the plan enacted and operational by the end of the 2023 calendar year. Some elements may take longer than others due to timing and resource considerations.
Timing	Key elements of the plan are reviewed and finalized with the Town Manager by August 15, 2023. The plan is finalized and reviewed with the Select Board and Department Heads by the end of October 2023. Training is scheduled by the Town Manager's Office for the next three months so that the plan becomes operational by January 1, 2024.
Status	Due to personnel changes in the Town Manager's Office, this goal has carried over (with refinement) to FY2025.



GOAL #4	The Town Manager establishes a comprehensive economic development strategy with the Land Use Department. This strategy would include elements for supporting local business as well as fostering new development in areas of Town where such development makes sense and is encouraged.
Objective	Local businesses are supported and continue to grow and thrive. The local economy continues to expand, and the Town's finances expand in such a way that they are able to provide adequate support for local services.
How will you measure success/achievement/completion?	New growth for the budget provides enough support so that the Town's use of Free Cash continues to diminish over time. Services within the Town are able to expand to meet the needs of the taxpayers as needed.
Timing	By the end of FY2023, the Finance Department will be able to close out the fiscal year with a positive cash balance that will help to grow the Town's Free Cash position. In December of 2023, the Town Manager will be able to project a budget for FY2025 that will include adequate revenues to maintain or expand services that meet the needs and expectations of the Community.
Status	Free Cash balance was higher than the previous year (\$6.7 million in FY23 vs \$5.2 million in FY22). Group insurance and liability insurance costs allowed a continued reduced reliance on Free Cash to balance the operating budget. The approved FY25 budget is balanced and in line with current financial policies.



FY25 Goals

GOAL #1	Communication - Improve transparency and trust by increasing citizen engagement and opportunities for resident feedback.
Objective	<ol style="list-style-type: none"> 1. Improve Town's website. 2. Implement Strategic Communications Plan. 3. Continue and augment social media presence. 4. Consider alternative methods to engage citizenry such as a resident newsletter. 5. Implement emergency notification program. 6. Coordinate with the Water and Health Departments to educate Foxborough residents, property owners and business owners on PFAS and MS4/stormwater regulatory requirements and implications. 7. Provide updates to the Board on major projects, as needed throughout the year. <ol style="list-style-type: none"> a. Walnut Street b. DPW Garage c. Police Locker Room d. Community Center e. State Hospital f. MBTA Communities
How will you measure success/achievement/completion?	<ol style="list-style-type: none"> 1. Website ease of use and accuracy of information improved. 2. Strategic Communication Plan finalized and in effect. Some elements may take longer than others due to timing and resource considerations. 3. Regular social media posts highlighting town information and resources. Improved KPI's (likes, engagement, followers, shares, etc.) 4. Issue a newsletter on a quarterly basis with the goal of achieving monthly publication in the future (FY26 or beyond). 5. Residents and businesses have signed up to be notified though the Town's operational emergency notification system. 6. Town website contains information on PFAS and MS4 requirements. 7. Select Board members and residents are well-informed about progress on these major initiatives



Timing	<ol style="list-style-type: none"> 1. Website: <ol style="list-style-type: none"> a. Investigate whether current website service will remain operational. Evaluate other programs in the event website service shuts down, and in the event current website service cannot deliver level of service the Town requires. May – June 2024. b. Review all current web pages for accuracy and format. June 2024 – September 2024. c. Ensure appropriate staff is trained on use of website. Fall 2024 (could change if new web service is required). d. Update and improve appearance and functionality of website. Ongoing through FY25. 2. Strategic Communications Plan: <ol style="list-style-type: none"> a. Key elements of the plan are reviewed and finalized with the Town Manager by August 1, 2024. b. Plan is finalized and reviewed with the Select Board and Department Heads by the end of October 2024. c. Training occurs over eight-week period so that the plan becomes fully operational by December 31, 2024. 3. Social Media: Ongoing. 4. First newsletter to be issued towards end of FY25. 5. Emergency notification system operational by January 1, 2025. 6. PFAS/MS4: July through December 2024, ongoing. 7. Projects: Ongoing throughout the year.
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GOAL #2	Work closely with finance officials to protect and enhance the financial health of the Town.
Objective	<ol style="list-style-type: none"> 1. Review, and update as needed, the current Financial Policies for presentation to and adoption by Select Board after consultation with the Advisory Committee and other relevant stakeholders. 2. Develop a comprehensive understanding of municipal budgeting and finances through educational opportunities, engaging with financial professionals and research, as needed, to achieve a strong working knowledge on the subject.



	<ol style="list-style-type: none"> 3. Continue to identify and develop new and sustainable revenue sources, including grants, partnerships, and economic development initiatives, to reduce dependency on traditional funding sources and enhance financial resilience. 4. Foster transparency by regularly communicating the Town's financial status, challenges, and achievements to residents, promoting trust, and understanding within the community.
How will you measure success/achievement/completion?	<ol style="list-style-type: none"> 1. Financial Policies are updated, as needed, and re-affirmed. 2. Improved working knowledge of municipal budget and finances. Attendance of at least one procurement module. 3. Foxborough continues to pursue grants proactively and aggressively (note: MBTA Communities compliance might affect our ability to achieve this goal after December 31, 2024). Continue to promote and support economic development activities, and to decrease the Town's reliance on use of free cash in the operating budget. 4. Enhance outreach and communication regarding the Town's annual Financial Summit to increase attendance, participation, and viewership on Foxboro Cable Access. Use the Town's website to provide educational information on town finances.
Timing	<ol style="list-style-type: none"> 1. Policies: Summer 2024, to be finalized by GFOA submission date. 2. Ongoing throughout FY25 and beyond. 3. New revenue sources: Ongoing, year-round. 4. Financial Communication: <ol style="list-style-type: none"> a. Financial Summit to be held in late November/early December. b. Communication Specialist shares relevant financial information for informational and transparency purposes. Ongoing.

GOAL #3	Human Resources Management and Labor Relations
Objective	<ol style="list-style-type: none"> 1. To attract and retain a highly competent municipal workforce, develop a compensation strategy that aligns with the FY26 budget planning process, and beyond.



	<ol style="list-style-type: none"> Negotiate and finalize seven (7) collective bargaining agreements. Review, and revise, as needed, personnel policies. Provide monthly employee training opportunities. Hold monthly Department Head meetings. Provide BOS with updates on union negotiations, when active. Optimize human resources functions by utilizing NeoGov HRIS software.
How will you measure success/achievement/completion?	<ol style="list-style-type: none"> Complete a compensation study. Union contracts are settled in a manner that equitably addresses the needs of employees while aligning with the community's financial ability to support any proposed increases or initiatives. Personnel policies are up to date. At least six training sessions are offered to staff (and/or boards and committees) throughout the year. At least nine Department Head meetings are held in FY25. BOS is up to date on the progress of collective bargaining efforts. NeoGov software being used to its fullest capabilities.
Timing	<ol style="list-style-type: none"> Compensation: By June 30, 2024. Contracts: By June 30, 2025. Policies: By June 30, 2025, and annually thereafter. Training: Ongoing, year-round. Department Head Meetings: Ongoing, year-round. Updates: Monthly from October 2024 through June 2025. Ongoing, full capabilities utilized by June 30, 2025.

GOAL #4	Promote the economic vitality of the Town through strategic land use and planning initiatives.
Objective	<ol style="list-style-type: none"> Foster a supportive business environment that enables local businesses to grow and thrive, thereby expanding the local economy and alleviating the tax burden on residents. Collaborate with local businesses and residents to ensure Uptown Foxborough continues to improve and prosper. The 2015 Master Plan is updated.



	<ol style="list-style-type: none"> 4. State Hospital/Auditorium project progresses. 5. Economic Development Committee (EDC) is re-activated and engaged in economic development activities. 6. Provide direct support and guidance to the new Director of Land Use and Economic Development, particularly with respect to the Master Plan update, MBTA Communities requirement and other major planning initiatives.
How will you measure success/achievement/completion?	<ol style="list-style-type: none"> 1. New growth provides enough support to allow the Town to continue to taper its use of free cash over time. Services within the Town are able to expand to meet the needs of the taxpayers as needed. 2. Minimal vacancies and increased community events/involvement and engagement Uptown. 3. Upon hiring of new Land Use and Economic Development, Master Plan update begins to include a focus on economic development (e.g., Uptown, State Hospital, Route 1, Neponset Avenue, 131 Morse Street, regional tourism). 4. Work with DCAMM and legislators to obtain legislative approval of for change of use to support proposed project, BOS solicits bids on the two projects (10 condominiums and 84 assisted living units). 5. EDC begins meeting regularly and is proactively involved in economic development activities. 6. Director of Land Use and Economic Development is actively engaged in Master Plan update and MBTA Communities effort.
Timing	<ol style="list-style-type: none"> 1. Local businesses: FY25 and ongoing. 2. Uptown: FY25 and ongoing. 3. Master Plan: Begin September 2024, throughout FY25 and beyond, depending on timing of Master Plan committee/Planning Board. 4. State Hospital: FY25. Dependent on legislature. 5. EDC: Begins regular meetings in the fall of 2024, ongoing.

GOAL #5	Begin Strategic Planning Effort
Objective	<ol style="list-style-type: none"> 1. Work with Select Board to begin Strategic Planning effort for the Town of Foxborough.



	a. Define the purpose of the strategic plan.
How will you measure success/achievement/completion?	<ol style="list-style-type: none"> 1. Strategic Planning Committee formed. 2. Town has developed a scope and budget for the Strategic Plan
Timing	<ol style="list-style-type: none"> 1. Committee: If approved by Select Board, to be appointed by January 2025. 2. Scope/Budget: Committee develops scope January – May 2025. Funds for Strategic Plan to be included in FY26 budget requests.

Trends/Metrics

Description	FY2022	FY2023	FY2024	FY2025 (Target)
Number of Licenses/Permits Issued (calendar year)	347	236	269	269
Value of Licenses/Permits Issued (calendar year)	\$330,181	\$342,888	\$361,892	\$367,172
Number of Select Board Meetings Held (calendar year)	24	28	22	22
Number of Town Meetings Held (calendar year)	2	2	2	2
Number of Department Head Meetings Held (calendar year)	12	12	12	12
New Hires (calendar year)	24	12	26	12



FY25 Town Manager's Budget Summary

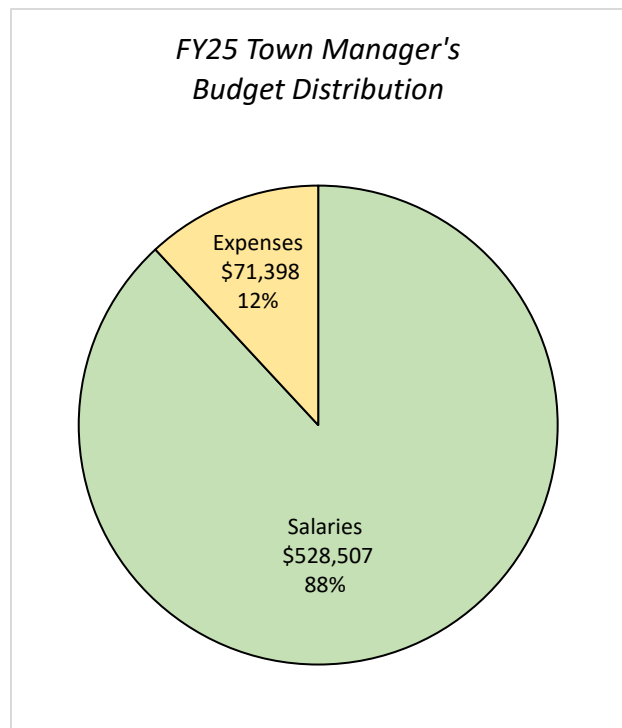
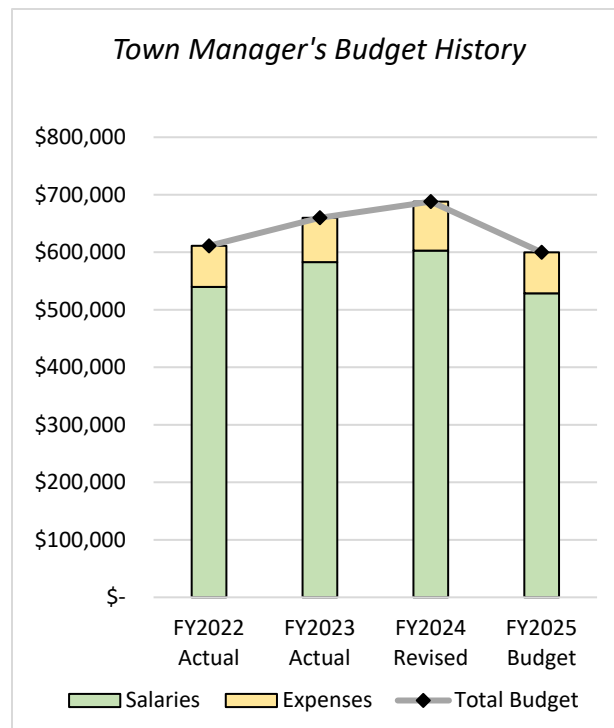
The FY25 Town Manager's total budget is proposed to decrease by 12.81%, or \$88,153, compared to FY24 mainly due to savings in salaries and associated expenses as well as reductions in needed non-personnel expenses.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
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%

FTEs	5.00	5.00	5.00	4.54	(0.46)
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FY25 Town Manager's Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The Communications Specialist's position's line was reduced to changes in staffing resulting in a savings of \$14,116.
- The Human Resources Specialist was adjusted so the position is limited to 19 hours per week resulting in a savings of \$24,667.





Finance

Contact	Phone & Email	Location
Marie Almodovar Finance Director / Town Accountant	508-543-1211 malmodovar@foxboroughma.gov	Town Hall 1st Floor 40 South Street
Website	https://www.foxboroughma.gov/departments/finance	

Mission Statement & Departmental Activities

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.

Brief Description of the Department

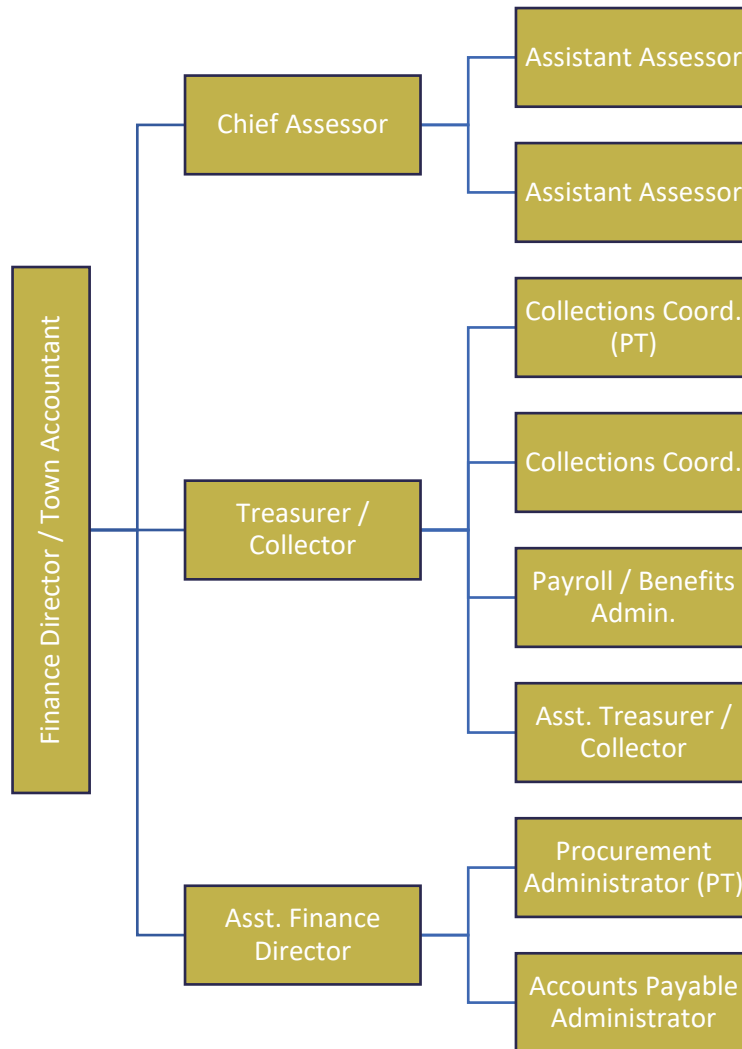
The Finance Department consists of four separate divisions which work closely with each other, the Town Manager, and several Town boards such as Select Board, Board of Assessors, Advisory Committee, and Capital Improvement Committee. These four divisions are Finance Administration, Treasurer/Collector, Accounting, and Assessing.

The department is responsible for the accounting and processing of all financial aspects of the Town. This includes budgeting, capital financing, investing, cash management, debt management, record keeping, tax and other revenue billings, revenue collection, processing of all invoices and warrants, payroll, procurement, maintaining the general ledger, benefits administration and retirement management, auditing and reporting, reconciliation, valuation, and inspection of all real and personal property, and providing courteous and prompt service to taxpayers and all stakeholders.

It is the duty of the department to maintain current and accurate information which complies with all Federal and State laws as well as the bylaws and financial policies and procedures set by the town. A portion of the Joint Town/School IT staff salaries is paid for by Finance.



Organizational Chart





FY23 Accomplishments

- Maintained AAA bond rating from S&P
- Maintained the Town's clean audit opinion for the FY22 audit.
- Successfully managed and reconciled ARPA grants for the entire town (\$5.4 million).
- Successfully set the tax rate for FY23 and had our updated values certified by the DOR.
- Worked on FY24 operating and capital budgets adopted nearly unanimously at Town Meeting.
- Finalized the Town's official 5-year forecast and Financial Trend Monitoring System (FTMS).
- Worked with Collins Center on FY24 GFOA Budget Book to submit for award consideration in FY24.

FY24 Goal Updates

GOAL #1	Maintain Town's clean audit opinion for FY23 audit
Objective	Provide necessary documents for annual financial audit
How will you measure success/achievement/completion?	Clean set of financial statements and opinion at end of audit
Timing	Fall 2023 – Spring 2024
Status	Ongoing

GOAL #2	Successfully set the tax rate and have our updated values certified
Objective	Complete timely tax classification hearing and work on tax recap and supporting schedules
How will you measure success/achievement/completion?	Tax rate approval from DOR
Timing	November 2023
Status	Complete



GOAL #3	Begin work on five-year certification for FY2025
Objective	Manage consultant's data collection and valuation process and check accuracy and completion of work
How will you measure success/achievement/completion?	Review and manage consultant valuation adjustments to make sure they accurately reflect market value for all classes. Make adjustments as needed through consultation and to meet DOR requirements
Timing	FY2024 – FY2025
Status	Ongoing

GOAL #4	Maintain AAA bond rating and ensure compliance with Annual Disclosure requirements to the Town's bondholders
Objective	Ensure financial policies are being followed and reserves are maintained at proper levels in case of a new bond issuance. Complete annual disclosure statement
How will you measure success/achievement/completion?	Periodically look at financial policies and status Completion by late March deadline
Timing	FY24-FY25 March 2024
Status	Ongoing Ongoing

GOAL #5	Continue attending educational seminars to stay up to date on current issues facing governmental finance
Objective	Continuing education and annual school programs to maintain certifications
How will you measure success/achievement/completion?	Credits obtained and certificates of completion
Timing	Ongoing
Status	Ongoing



GOAL #6	Complete Munis forms and Munis upgrade to 2021.8
Objective	To upgrade our financial system to one of the latest versions To upgrade our forms to DocOrigin
How will you measure success/achievement/completion?	Established timelines and go-live date of October. Testing and approval of final forms
Timing	Ongoing End of FY23
Status	Complete Complete

FY25 Goals

GOAL #1	Maintain Town's clean audit opinion for FY24 audit
Objective	Provide necessary documents for annual financial audit
How will you measure success/achievement/completion?	Clean set of financial statements and opinion at end of audit
Timing	Fall 2024 – Spring 2025

GOAL #2	Conduct procurement for new audit firm after FY24 audit
Objective	To conduct RFP to obtain new auditing firm
How will you measure success/achievement/completion?	Selected vendor and signed contract
Timing	Fall 2024 – Spring 2025

GOAL #3	Update financial policies for the Town
Objective	To update policies and procedures to better align with best practices
How will you measure success/achievement/completion?	Completed document signed by Select Board, Advisory Committee, and School Committee.
Timing	Spring 2024 – Fall 2024



GOAL #4	Maintain AAA bond rating and ensure compliance with Annual Disclosure requirements to the Town's bondholders and issue bonds for DPW Facility, Community Center, and Police Locker Room expansion
Objective	Ensure financial policies are being followed and reserves are maintained at proper levels in case of a new bond issuance. Complete annual disclosure statement Prepare documents for bond issuance and participate in bond rating agency call.
How will you measure success/achievement/completion?	Periodically look at financial policies and status Completion by late March deadline Completion of bond rating call and official statement from S&P
Timing	Ongoing March 2025 Fall 2024 – Spring 2025
GOAL #5	Continue attending educational seminars to stay up to date on current issues facing governmental finance
Objective	Continuing education and annual school programs to maintain certifications
How will you measure success/achievement/completion?	Credits obtained and certificates of completion
Timing	Ongoing
GOAL #6	Revise Procurement policies and procedures Submit delegation forms to Inspector General's Office Purchase e-signature software for contracts/other documents
Objective	To revise procurement policies and procedures to reflect the procurement laws and proper procedures
How will you measure success/achievement/completion?	Completed document signed by Finance Director and distributed to departments Submitted forms/filing Contract and purchase
Timing	Ongoing Ongoing Ongoing



GOAL #7	Complete 5-year Department of Revenue Revaluation
Objective	Complete timely revaluation with new accurate market valuation for real estate and personal property meeting DOR requirements achieving certification.
How will you measure success/achievement/completion?	Thorough review and monitoring of all valuation and data collection processes both in-house and through consultants to maximize new growth opportunities. This will also minimize appeals at the same time. Submit all valuation documentation accurately and timely for approval.
Timing	Spring 2025

Trends/Metrics

Description	FY2022	FY2023	FY2024	FY2025 (Target)
Property Tax Collections	99.34%	99%	90%	99%
W-2's Issued (calendar year)	1,426	1,551	1,599	1,600
Motor Vehicle Bills Issued	22,642	20,636	21,439	22,600
Property Tax Bills Issued	6,562	6,059	6,073	6,200
Payroll Checks Processed	3,087	4,010	4,050	4,100
Retirees	359	389	376	399
Vendor Checks Issued	9,782	18,907	8,226	20,000
Municipal Lien Certificates Issued	521	320	120	400
Purchase Orders Processed	45	95	95	200
1099's Issued (calendar year)	169	214	251	275
Invoices Processed	20,115	20,326	8,890	22,000
New Growth Tax Dollars	821,001	923,525	1,088,237	800,000
Procurement Processes (RFPs + IFBs)	6	7	5	12
Abatements Processed	25	23	12	20
Exemptions Processed	141	147	150	140
ATB Cases Pending	2	1	0	1
Town Values Certified	10/08/2021	10/11/2022	9/27/2023	10/22/2024
Property Parcels Maintained	6,706	6,698	6,726	6,700
Properties Measured & Listed - Data Collection	1,134	131	849	800



FY25 Finance Department's Budget Summary

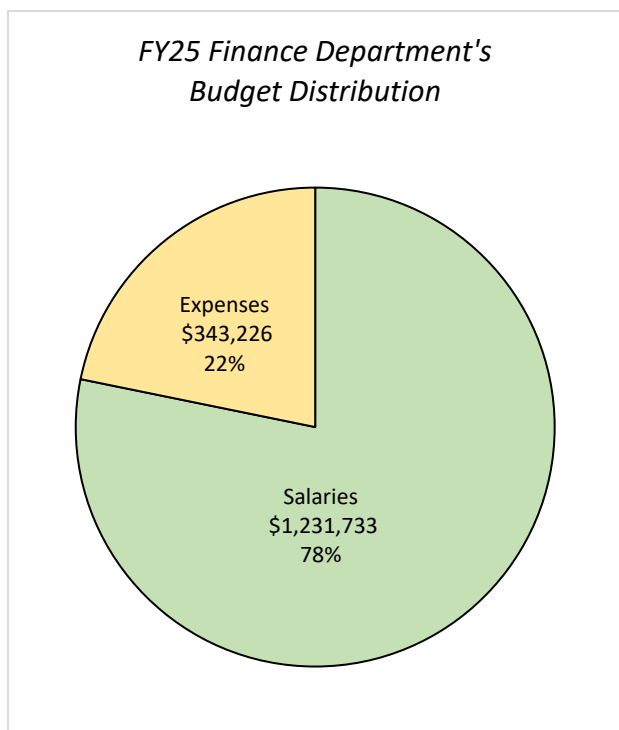
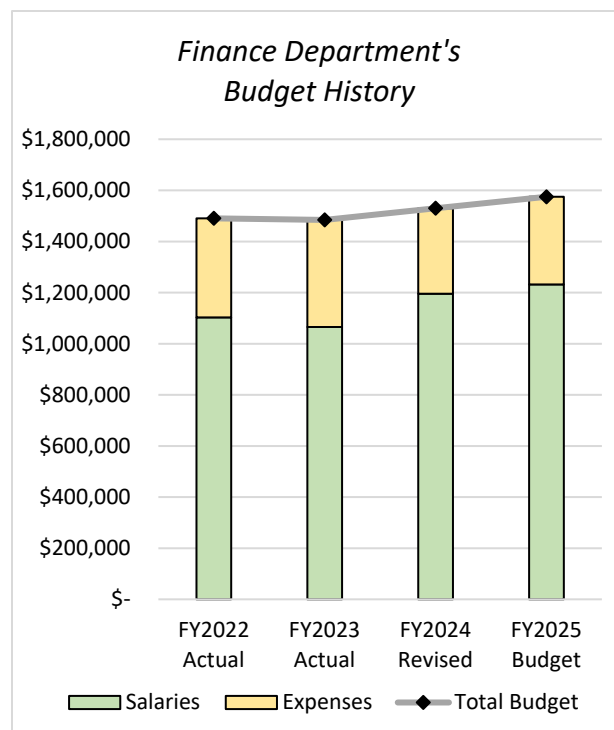
The FY25 Finance Department's total budget is proposed to increase by 2.94%, or \$44,988, compared to FY24 mainly due to increases in both personnel and non-personnel costs.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	FY2025 vs. FY2024 % (+/-)
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%

FTEs	12.00	11.71	11.71	11.43	(0.28)
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FY25 Finance Department's Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The budget includes a completed reorganization of the Assessing Division to bring data collection fully in-house resulting in two full-time Assistant Assessor positions.
- Increases in non-personnel expenses such as ClearGov (budgeting software), PROEMS (ambulance billing), Vision (assessing software), and several banking service and legal costs were increased to comply with contractual obligations.
- Portions of the joint Town / School Information Technology (IT) staff salaries are supported by the Finance Department's budget.





Town Clerk

Contact	Phone & Email	Location
Robert E. Cutler, Jr. Town Clerk	508-543-1208 bcutler@foxboroughma.gov	Town Hall 1st Floor, Rm 111 40 South Street
Website	https://www.foxboroughma.gov/departments/town_clerk	

Mission Statement & Departmental Activities

Town Clerk Department: The mission of the Town Clerk Department is to serve the public as Chief Information and Legislative Administrator, Chief Election Official, Local Register of Vital Records, Document Management Administrator, Public Records Officer, and Ethics Liaison.

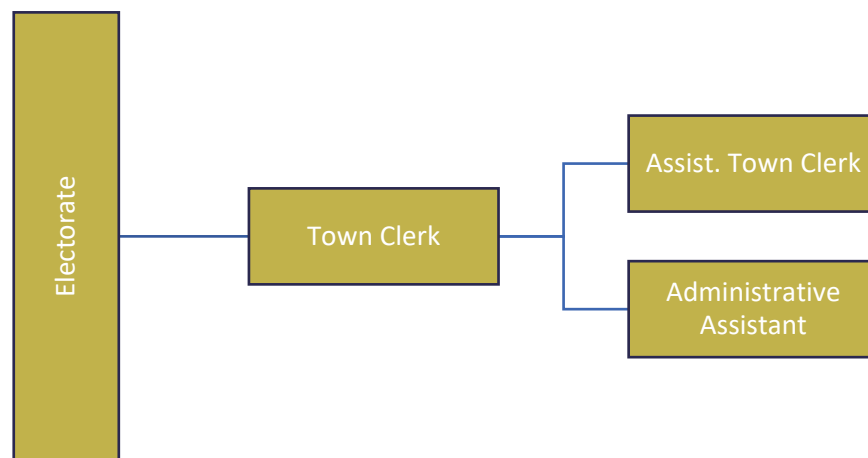
Elections/Registration Department: The mission is to manage and execute smooth, efficient, and accurate elections as mandated by the laws of the Commonwealth of Massachusetts and the Federal Government; Manage the Town Meeting process for the Town; Conduct the 2024 census and related processes.

Brief Description of the Department

- Register and issue vital records (births, deaths, and marriages), and issue marriage intentions
- Manage the open meeting process
- Issue Dog Licenses
- Process/Track public record requests
- Manage/Track ethics compliance
- Manage Election process including voter registration, ballot preparation/mailling, poll set up and breakdown, election staff, election results
- Conduct census including processing returned mail and updating resident information
- Manage Town Meeting process including set up, staffing, posting minutes, filing with the Attorney General and other State Departments as required, and updating the Town Code.



Organizational Chart



FY23 Accomplishments

- Successfully managed process of RFP, purchase, and implementation of the use of new voting tabulators.
- Successfully managed the State Primary, State Election and Annual Town Election process including the nomination process, election day and after election certifications or results.
- Successfully managed the Special Town Meeting and Annual Town Meeting including day of meeting activities, the certification of town meeting action, Attorney General approvals and other after town meeting certifications.



FY24 Goal Updates

GOAL #1	Implement a new Voter Registration Information System from the State
Objective	Analyze changes to VRIS Incorporate changes into practice Train staff
How will you measure success/achievement/completion?	Percentage of project completed
Timing	As State rolls out new program
Status	Still pending with the State of Massachusetts

GOAL #2	Implement new voting initiatives including by-mail and in person early voting
Objective	Analyze changes to VRIS Incorporate changes into practice Train staff
How will you measure success/achievement/completion?	Develop understanding of new laws Draft new procedures Implement changes
Timing	As Legislature issues new legislation
Status	Completed for FY' 24



GOAL #3	Manage Presidential Primary, Annual Town Election, and any additional elections
Objective	Prepare election protocols Undertake election process Train staff
How will you measure success/achievement/completion?	Election set up complete Certify election results Complete election wrap-up
Timing	January - May
Status	Still in process

GOAL #4	Manage the Annual Town Meeting and any additional Special Town Meetings
Objective	Prepare Town Meeting protocols Undertake Town Meeting process Train staff
How will you measure success/achievement/completion?	Town Meeting Preparations made Certify Town Meeting actions Finalize Town meeting minutes
Timing	April through May and as STM is determined
Status	Pending completion of post town meeting submittals

GOAL #5	Conduct the 2024 census process
Objective	Seek annual census vendor Obtain quote from vendor Perform annual census
How will you measure success/achievement/completion?	Discuss needs with vendor Review needs/cost Implement census process
Timing	6 months
Status	Census complete, pending printing of street lists



FY25 Goals

GOAL #1	Implement a new Voter Registration Information System from the State
Objective	Analyze changes to VRIS Incorporate changes into practice Train Staff
How will you measure success/achievement/completion?	Percentage of Project Completed
Timing	As the State rolls out the project

GOAL #2	Manage Annual Town Election, State Primary and Presidential Election
Objective	Prepare Election Protocols Undertake Election Process Train Staff
How will you measure success/achievement/completion?	All elections completed successfully Certify election results Complete election wrap up
Timing	One month after each scheduled election

GOAL #3	Implement new voting initiatives including by-mail and in-person early voting
Objective	Analyze changes to election laws Incorporate changes into election protocols Train staff
How will you measure success/achievement/completion?	Develop understanding of the new laws Draft new procedures Implement changes into election process
Timing	As the state rolls out the new initiatives



GOAL #4	Manage the Annual Town Meeting and any Special Town Meetings
Objective	Prepare Town Meeting Protocols Undertake Town Meeting Process Train Staff
How will you measure success/achievement/completion?	Town Meeting preparations completed Certify Town Meeting Action Finalize Town Meeting Minutes
Timing	6 months after Town Meeting

GOAL #5	Complete the 2025 census process
Objective	Seek census vendor Obtain quotes from vendors Perform annual census
How will you measure success/achievement/completion?	Discuss needs with vendor Review needs/cost Implement census process
Timing	Completion by June Of 2025

Trends/Metrics

Description	FY2021	FY2022	FY2023 (2nd Qtr.)	FY2024 (Target)
Births	187	183	188	--
Marriages	87	122	82	--
Deaths	128	155	115	--
Dogs Licensed	2,021	2,058	1,830	2,000
Fees Collected	\$61,912	\$61,852	\$46,606	\$62,000



FY25 Town Clerk's Budget Summary

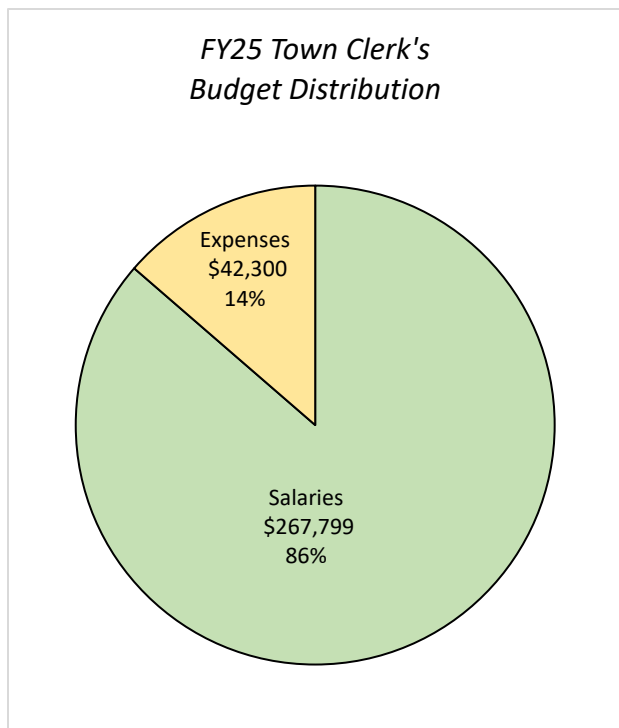
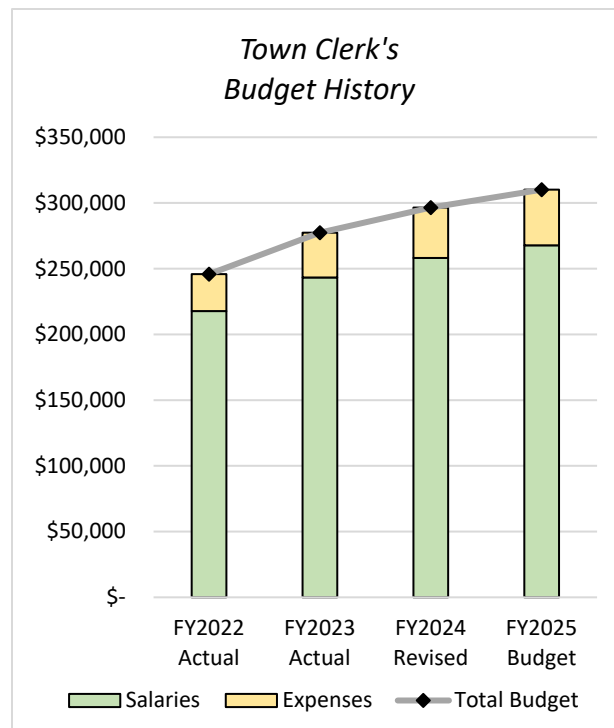
The FY25 Town Clerk's total operating appropriation is proposed to increase by 4.60%, or \$13,645, compared to FY24 due to increases in both personnel and non-personnel costs.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
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%

FTEs	3.00	3.00	3.00	3.00	0.00
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FY25 Town Clerk's Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The budget includes funding in the Town Clerk's Office to support the update as well as annual maintenance / hosting of the town code in addition to additional funds for other software cost increases.
- The budget includes funding in Elections / Registration to for the continued implementation of election laws including mail-in ballot and early voting initiatives as approved by the state or federal government. FY25 anticipates three election events.
- The budget includes funding to support rising cost for election supplies and ballot materials.





Land Use & Economic Development

Contact	Phone & Email	Location
Catherine Feerick Director of Land Use & Economic Development	508-543-1250 cfeerick@foxboroughma.gov	Town Hall 2nd Floor, Rms 204 – 205 40 South Street
Website	https://www.foxboroughma.gov/departments/land_use	

Mission Statement & Departmental Activities

The mission of the Land Use Department is to coordinate the development process of existing and new structures and developments. Understanding the needs and desires of the community, and how this relates to the Town's Master Plan vision, is essential for future growth. Coordinating the Economic, Building, Zoning and Conservation Departments, creates cohesive collaboration between land use related departments.

Brief Description of the Department

The Land Use Department is comprised of several "divisions": Planning/Economic Development, Conservation, and Building/Zoning.

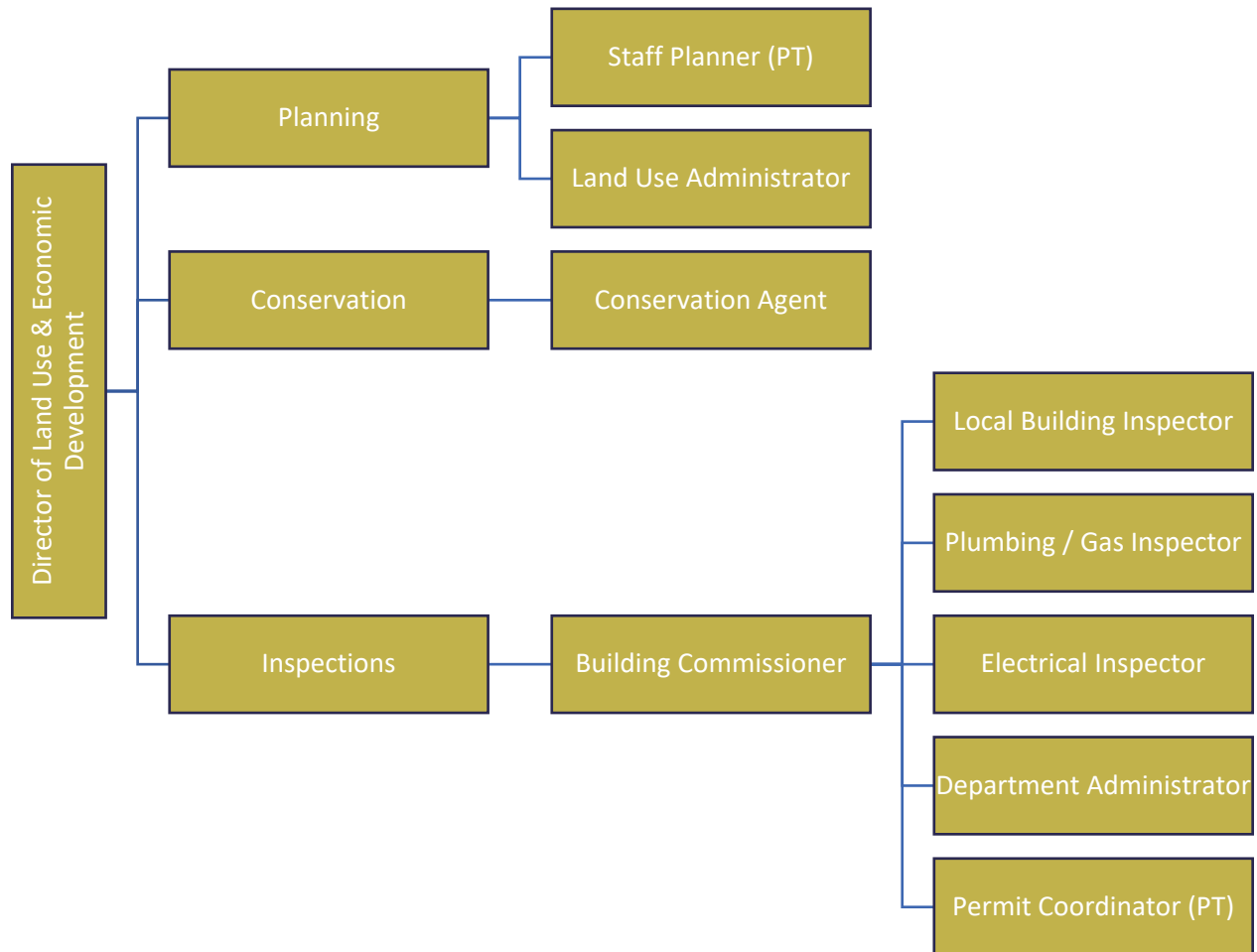
The Planning Department ensures an orderly and sustainable future for the Town through the regulation of subdivisions of land, creating/updating the Town's Master Plan, prepare and/or reviewing amendments to the Zoning Bylaws, review applications for Site Plan Review and certain Special Permits, and reviewing applications for work on designated Scenic Roads. The Department also serves as first stop for future businesses and economic development inquiries.

Conservation 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, acquiring grant money for town acquisition of open space, providing environmental education, advising other town boards about environmental concerns, and administering the Massachusetts Wetland Protection Act (M.G.L. Ch. 131, S. 40) and the Foxborough Wetlands Protection Bylaw (Code of Foxborough, Ch. 267)

Foxborough's Building Department is responsible for administering the General Laws of Massachusetts State Building, Electrical, Plumbing and Gas codes, Architectural Access Board regulations, and Town of Foxborough Zoning Bylaws as they relate to land use, construction, occupancy and demolition of buildings and structures. The Building Department's primary goal is to protect the public's life, health, safety, and welfare as it relates to construction and occupancy of buildings.



Organizational Chart





FY23 Accomplishments

Planning

- Grants awarded for Regional Destination Marketing Plan: Mass Gaming Commission Phase 4 (\$136,000 for FY22) and Phase 5 (\$272,000 for FY23). Meet Boston (\$20,000+/-). MassWorks for Walnut Street affordable housing project: \$4,000,000. Community Compact/Technology for electronic permitting software (\$198,960).
- Project manager for Foxborough Housing Authority's (FHA) Walnut Street senior housing project. Applied for numerous grants, earmarks, and other funding sources to support the infrastructure for the project.
- Continued Uptown work. Supported the Foxborough Common Business Collaborative, Cultural Commission, and businesses.
- Director, Staff Planner and Land Use Administrator supported the Planning Board and Zoning Board, which combined, received 30 permit applications, and held 26 public meetings. Largest projects included 119 Morse Street 40B (ZBA) and Walnut Street 40B (ZBA) and Gillette Stadium parking lot expansion (Planning Board).

Conservation

- Obtained DCS review/sign off on Draft Open Space and Recreation Plan. The Town is now eligible to apply for grants requiring this document.
- Began looking at conservation area maintenance and repair strategies.
- Agent attended numerous seminars/workshops on wetland science and laws.
- Wetland applications: 9 NOI, RFD and ANRADs. Permits issued: 12. Meetings held: 10. Conservation Agent and Land Use Administrator supported Conservation Commission.

Building

- Worked diligently to ensure compliance with all State Building Codes and Town Zoning Bylaws were enforced. Timely and well-researched/documented handling of zoning inquiries, and enforcement are major components of departmental services.
- Oversaw new construction at Patriot Place including the Brigham & Women's/Mass General Rehabilitation Center, Tropical Smoothie, ItSugar, and Crazy Axes.
- Attended seminars to obtain required CEU's to maintain certification as Building Commissioner and Local Inspectors.
- Successfully hired new staff including a local building inspector and part-time permitting coordinator.
- In 2023, the Building Department collected \$1,751,414 in permit fees.



FY23 Goal Updates

Planning

GOAL #1	Continue to support Uptown businesses. Improve coordination of Uptown activities by gathering stakeholders and creating collaborative efforts. Continue efforts to improve Central St parking area and wayfinding
Objective	Continue to meet with businesses monthly Increase programming Improve Central Street (Veteran's) Parking Lot and signage
How will you measure success/achievement/completion?	Monthly meetings held More coordinated (and well-attended events held) Parking map published; policy created
Timing	Year-round, continuous. Parking upgrades occurred Summer 2023
Status	Ongoing and improved. Central Street (Veteran's) Parking Lot repaved. Working with stakeholders.

GOAL #2	Support FHA by submitting Expressions of Interest and One Stop for Growth applications for the Walnut Street project. Possibly others? Centennial Street, Pratt School (?) and Auditorium (?)
Objective	Apply for grants to fund infrastructure improvements Support FHA with retaining a developer for housing project Identify development possibilities for Pratt, Centennial and Auditorium
How will you measure success/achievement/completion?	\$5,500,000 in grants/earmarks/funding awarded Spring 2022 developer chosen Will apply for grant for Centennial St property in summer 2023 Pratt School to go to ATM 2023 for disposition. Evaluation of Auditorium spring 2023
Timing	Infrastructure project will go out to bid spring/summer 2023 Developer filed for 40B permit January 2023
Status	Obtained \$5.5 million in funding Construction of Walnut Street project beginning spring 2024. Pratt School sold Auditorium disposition on May 2024 ATM warrant



GOAL #3	Launch and continue to populate the new regional destination website in our regional destination marketing initiative. Work cooperatively with Wrentham and Plainville on this effort. Oversee marketing firm handling PR and outreach
Objective	Website to go live and contain suggested itineraries Continue to apply for grants to fund activities Get message out beyond local region
How will you measure success/achievement/completion?	Website is live with suggested itineraries \$80,000 grant from Mass Office Travel and Tourism and \$136,000 grant from Mass Gaming Commission Additional grant funds to pay for advertising/billboards/etc.
Timing	Continuous progress. Marketing consultant in place, funded through grants
Status	Additional grant funding applied for and obtained. Promotional insert in Boston Globe for Army/Navy game. Working towards World Cup 2026.

GOAL #4	Manage an efficient and responsive Land Use Department
Objective	Stabilize staffing situation Improve online permitting platform Bring Planning and Conservation onto online permitting platform
How will you measure success/achievement/completion?	All positions filled. Great team Upgrade permit software Live online permitting platform available soon
Timing	Summer FY2023
Status	Advertising for a new Director of Land Use and Economic Development due to promotion. Permit software scheduled for spring/summer 2024.



GOAL #5	Continue to pursue grant funding for planning-related activities
Objective	Obtain funding assistance for future Master Plan update MBTA communities
How will you measure success/achievement/completion?	Will apply for planning grant in addition to capital CIP funding Does Town want technical assistance? If so, I will apply for grant(s)
Timing	FY2023
Status	Two grants obtained: MassHousing Partnership and Executive Office of Housing and Livable. Ongoing.

Conservation

GOAL #1	Continue to ensure compliance with state and local wetlands laws and regulations
Objective	To ensure the protection and sustainability of Town's "free" natural assets, including drinking water Educate residents about wetlands laws via digital media, brochures, etc. Develop/update educational outreach guides, media, etc.
How will you measure success/achievement/completion?	Track # of wetlands applications, # of wetlands permits issued, # of cease & desist orders, etc. List of educational materials in paper and on-line formats Track residents' input and feedback
Timing	FY2024
Status	Incomplete due to Agent medical leave



GOAL #2	Continue to monitor encroachments onto Town-owned conservation land
Objective	Identify, prevent encroachments, and require restoration of encroached lands Create a list of encroachments/areas of concern; review/finalize with Director of Planning and Economic Development Annual surveys to document conservation boundary markers, with reference photos, and reported findings, similar to Land Trust's requirements
How will you measure success/achievement/completion?	Completed review of land database and plans List of prioritized encroachments completed, updated Database of survey results and monitoring with # of encroachment admin. Activities (notice letters, requirements, progress reports, etc.)
Timing	FY2024; Ongoing
Status	Incomplete due to Agent medical leave

GOAL #3	Continue to work with Water Super. to draft an invasive plant management plan for town's permanently protected Water & Cons. (Article 97) lands
Objective	MA DWR has required Water Dept. to draft plan, but plan will also serve Conservation Create prioritized list of areas of concern, and draft management plans Monitor and determine how to prevent the spread of invasive plants in permanently protected town land
How will you measure success/achievement/completion?	Database of survey results, with ID'd invasives, locations, extent, affected resource areas Track # of sites with ID'd invasives: species, size/extent, resource area type Track # of monitoring site visits to permanently protected town lands
Timing	FY2024; Ongoing
Status	Incomplete due to Agent medical leave



GOAL #4	Update of Open Space & Rec Plan and submit to State DCS
Objective	Submit Final OSRP to DCS for their approval to make Town eligible for State LAND and other grant monies Obtain formal approval from DCS
How will you measure success/achievement/completion?	Draft OSRP completed "in house", without additional cost of consultant Draft has been submitted to Melissa Cryan, DCS (completed) DCS review letter of draft received (completed) DCS approval letter received (final not yet submitted)
Timing	Ongoing, delayed due to Agent medical leave. Volunteers working on project.
Status	Pending

Building

GOAL #1	New Permitting Software
Objective	To create a more user-friendly permitting process and more efficient online communications between staff and applicant
How will you measure success/achievement/completion?	Have less errors and disruptions with new permitting software; Contractors/homeowners have better experience with new platform
Timing	FY2023
Status	Complete

GOAL #2	Building Commissioner Transition Plan
Objective	To ensure continuity and consistency within the department
How will you measure success/achievement/completion?	Mentor local inspector; Assist local inspector with attaining commissioner certification
Timing	5 years
Status	Ongoing



GOAL #3	Research on Converting Files to Digital Format
Objective	Solicit vendors for costs; Seek funding from Capital or grants
How will you measure success/achievement/completion?	Convert all paper files to electronic to minimize the need for paper products; Review references; Electronic version creates easier access
Timing	This will continue as the department has many paper files. This could potentially be a 5-year process
Status	Ongoing

FY25 Goals

Planning

GOAL #1	Develop Town strategy on MBTA Communities law
Objective	Work with town leaders to determine how Foxborough will respond to law Provide proposal for compliance or strategy to offset financial implications of non-compliance If applicable, bring to Town Meeting
How will you measure success/achievement/completion?	Will town pursue compliance or forego funding? Town has opted to attempt compliance. Obtain technical assistance if compliance is to be sought (technical assistance received). Educate residents on realities of MBTA communities' requirement
Timing	August 2023 - end commuter rail pilot evaluation period. Proposed zoning district on Town Meeting warrant for May 2024 (and maybe November 2024). Zoning to allow must be passed by end of 2024 to remain in compliance. Attempted to hire marketing firm to assist with outreach regarding MBTA Communities warrant article. Two procurement efforts yielded zero interested parties.



GOAL #2	Manage launch of planning and conservation departments to electronic permitting to PermitEyes
Objective	Support Planning and Conservation Depts with launching PermitEyes.
How will you measure success/achievement/completion?	Planning and Conservation offer online permitting rather than conventional paper filing Number of electronic permits vs paper permits
Timing	Planning and Conservation launch by December 31, 2024. Delayed due to Conservation Agent medical leave and Director of Land Use and Economic Development serving first as Acting Town Manager and ultimately being hired as permanent Town Manager. Hiring new Director of Land Use and Economic Development underway.

GOAL #3	Central Street Parking Lot improvements
Objective	Work with DPW to finish paving job and have parking lot striped. Continue to work with stakeholders to promote shared dumpsters and other services.
How will you measure success/achievement/completion?	Parking lot repaving is completed, and spaces are striped Dumpster locations improved Businesses are supportive of endeavor
Timing	FY2024 into FY2025

GOAL #4	Support Foxborough Housing Authority
Objective	Walnut Street signal/sewer Infrastructure project construction underway Support FHA on Walnut Street housing project
How will you measure success/achievement/completion?	Construction begins on both housing development and infrastructure. Grant funds and earmarks are used and properly managed
Timing	FY2024 into FY2025; Ongoing



GOAL #5	Support Town Asset Review Committee
Objective	Work towards completion of former Foxborough State Hospital campus
How will you measure success/achievement/completion?	Town Meeting to approve disposition and zoning plan DCAMM to assist with drafting legislation Work with local delegation to obtain approval of legislation Procurement for development of final phases of campus
Timing	FY2024 into FY2025; ongoing

Conservation

GOAL #1	Continue to ensure compliance with state and local wetlands laws and regulations
Objective	To ensure the protection and sustainability of Town's "free" natural assets, including drinking water Educate residents about wetlands laws via digital media, brochures, etc. Develop/update educational outreach guides, media, etc.
How will you measure success/achievement/completion?	Track # of wetlands applications, # of wetlands permits issued, # of cease & desist orders, etc. List of educational materials in paper and on-line formats Track residents' input and feedback
Timing	FY 2025



GOAL #2	Continue to monitor encroachments onto Town-owned conservation land
Objective	Identify, prevent encroachments, and require restoration of encroached lands Create a list of encroachments/areas of concern; review/finalize w/Planner Annual surveys to document conservation boundary markers, with reference photos, and reported findings, similar to Land Trust's requirements
How will you measure success/achievement/completion?	Completed review of land database and plans List of prioritized encroachments completed, updated Database of survey results and monitoring with # of encroachment admin. Activities (notice letters, requirements, progress reports, etc.)
Timing	FY2025

GOAL #3	Continue to work with Water Super. to draft an invasive plant management plan for town's permanently protected Water & Cons. (Article 97) lands
Objective	MA DWR has required Water Dept. to draft plan, but plan will also serve Conservation Create prioritized list of areas of concern, and draft management plans Monitor and determine how to prevent the spread of invasive plants in permanently protected town land
How will you measure success/achievement/completion?	Database of survey results, with ID'd invasives, locations, extent, affected resource areas Track # of sites with ID'd invasives: species, size/extent, resource area type Track # of monitoring site visits to permanently protected town lands
Timing	FY2025



GOAL #4	Update of Open Space & Rec Plan and submit to State DCS
Objective	Submit final draft to DCS for their approval Makes Town eligible for State LAND and other grant monies Formal approval by DCS
How will you measure success/achievement/completion?	Draft OSRP completed "in house", without additional cost of consultant Draft submitted to Melissa Cryan, DCS DCS approval letter received
Timing	Ongoing, FY2025

Building

GOAL #1	Department Improvements
Objective	Improve professionalism Public relations
How will you measure success/achievement/completion?	Public Relations Assist applicants/homeowners with permitting matters or zoning issues
Timing	Ongoing

GOAL #2	Building Commissioner Transition Plan
Objective	To ensure continuity and consistency within the department
How will you measure success/achievement/completion?	Mentor local inspector Assist local inspector with attaining commissioner certification
Timing	Ongoing



GOAL #3	Research on Converting Files to Digital Format
Objective	Solicit vendors for costs Seek funding from Capital or grants
How will you measure success/achievement/completion?	Convert all paper files to electronic to minimize the need for paper products, and review references Electronic version creates easier access
Timing	This will continue as the department has many paper files. This could potentially be a 5-year process



Trends/Metrics

Planning/ZBA

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Permit applications	20	38	19	30
Permits Granted	18	36	17	30
Town Projects Managed	2	5		5
Grants Managed	4	3	3	3
Board Meetings	19	28	12	26

Conservation

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Wetlands Applications (NOI, RFD, ANRAD)	19	9	14	--
Permits Issued (OOC, DET, ORAD)	18	12	6	--
State Application Fees	\$3,668	\$1,500	\$1,645	--
Bylaw Application Fees	\$10,100	\$1,322.50	\$4,800	--
Board meetings	19	7	10	19

Building

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Building Permits	1730	2322	490	--
Annual Inspections	96	99	55	--
Permit Fees Collected	\$2,984,707	\$1,751,414	\$239,673	--



FY25 Land Use & Economic Development's Budget Summary

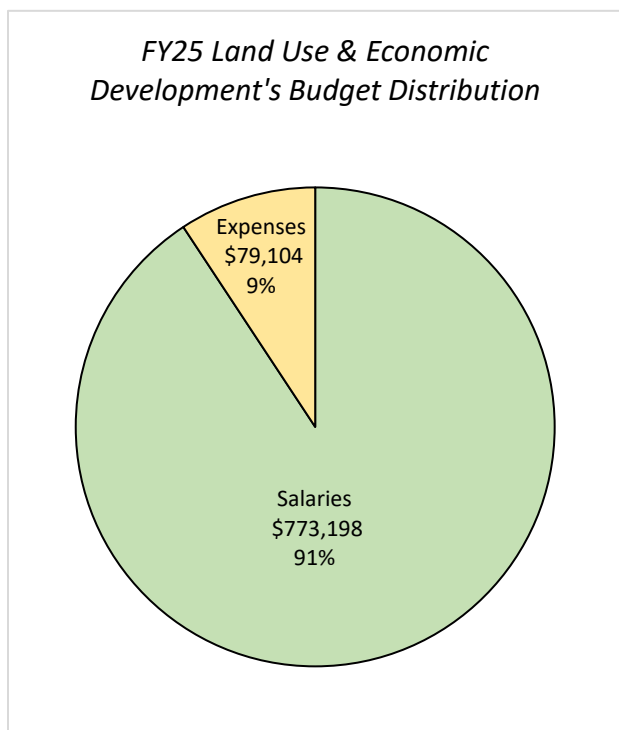
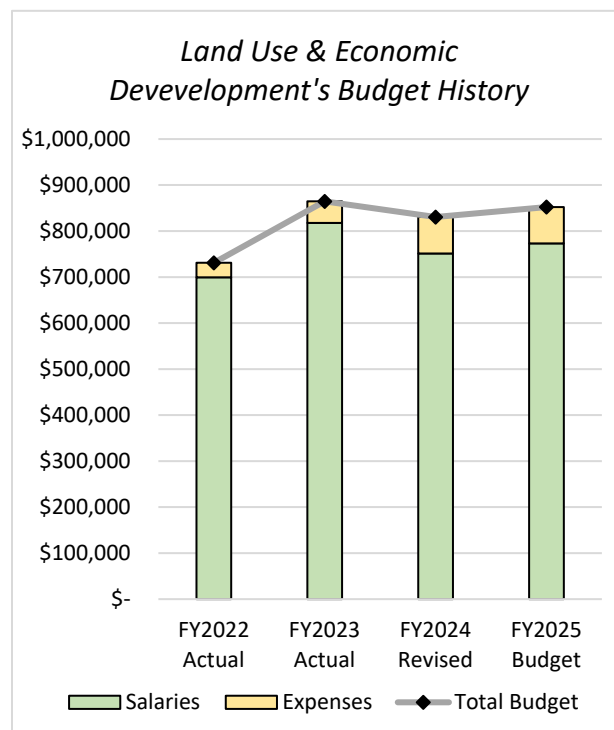
The FY25 Land Use & Economic Development's total budget is proposed to increase by 2.63%, or \$21,854, compared to FY24 mainly due to increases in personnel costs. Non-personnel costs are level funded compared.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
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%

FTEs	8.57	8.57	8.57	8.57	0.00
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FY25 Land Use & Economic Development's Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The budget supports the operations of the Inspections, Conservation, Zoning Board, and Planning Divisions.
- The expenses budget includes the reallocation of funds to need areas. However, with minimal use of the architectural / engineering budget, it is anticipated no additional funds are need this upcoming fiscal year.





Police

Contact	Phone & Email	Location
Michael Grace Chief of Police	508-543-1212 mgrace@foxboroughpolice.com	Public Safety Building 8 Chestnut Street
Website	https://www.foxboroughpolice.com	

Mission Statement & Departmental Activities

The Foxborough Police Department is a professional law enforcement organization dedicated to Community Policing that ensures public safety, prevents, and controls crime and keeps the peace. As a Massachusetts Accredited Police Department, FPD achieves the highest standards of performance in fair and impartial enforcement of the Law. FPD takes pride in serving the Foxborough community while also coordinating and leading the safety and security of one of the largest public event sites in New England – Gillette Stadium. As a reliable and vital community citizen, FPD creatively contributes to the social wellbeing and quality of life of our residents, business owners and visitors.

Brief Description of the Department

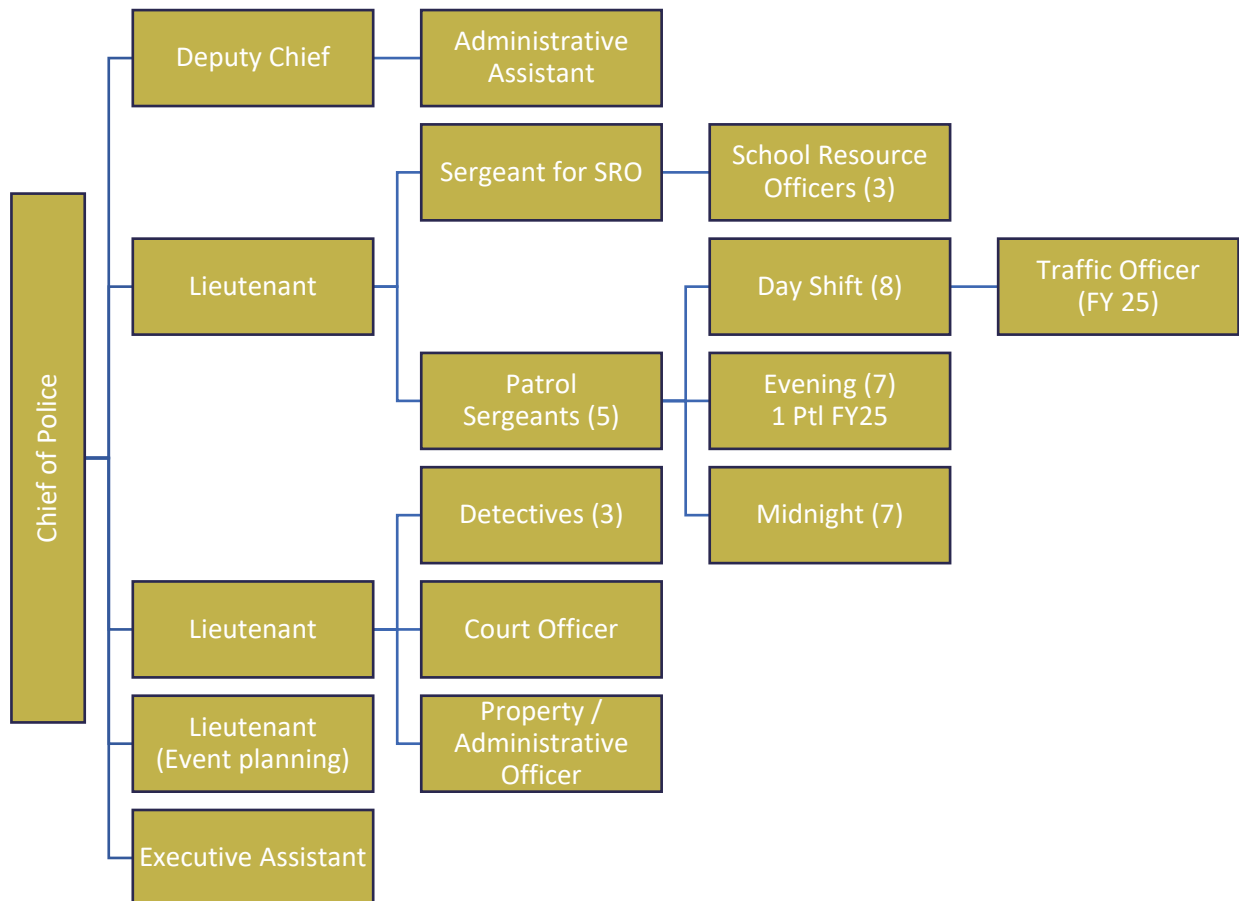
The Town of Foxborough is strategically located between New England's three largest cities – Boston, Providence, and Worcester, and is located at the intersections of Interstates 95 and 495. Population is estimated at slightly fewer than 18,000 people living in 6,650± households. Foxborough, MA is a tale of two "towns": the first is a traditional mixed-use mill town with a Town Common and downtown commercial district, and the second is the Route 1 area, home to Gillette Stadium and Patriot Place which is the largest outdoor entertainment venue in Massachusetts and home to the National Football League's New England Patriots. The Route 1 area includes the 68,000 seat Gillette Stadium, adjacent Patriot Place shopping center with eateries, entertainment venues, shops, a museum, medical facilities, and vast parking lots, as well as nearby hospitality entities. Much of Foxborough is a residential community, serving as a home for people who work in Boston and other regional job centers. Foxborough, however, has also retained its traditional manufacturing job base at Schneider Electric (which purchased the Foxboro Company), as well as commercial centers at Gillette Stadium and Patriot Place. Residents enjoy the historic charm of Foxborough Center, as well as contemporary suburban housing and shopping experiences toward the edges of town. The police department is comprised of more than 40 employees, with an authorized sworn strength of 41 full-time officers who provide public safety services to the community 24/7/365. The Department is headquartered in a two-level building on 8 Chestnut Street which is located just outside the downtown area. The command structure of the department includes one Chief, three Lieutenants, five Sergeants, twenty-three patrol officers, one Animal Control Officer, twenty reserve officers, and two administrative assistants to the Chief of Police. The Foxborough Police Department has a number of specialty assignments including three detectives, one court prosecutor, three school resource officers, one K-9 handler, and a Licensed Independent Clinical Social Worker. In recent years, the emphasis of the



Department has shifted from a traditional law enforcement role to a more proactive, community policing style to better serve our community focusing on domestic violence and sexual assault follow-up programs supported through a Department of Public health grant. The department values school safety as a priority for the community and has three full-time officers, and a Sergeant assigned to both the Foxborough Public and Foxborough Regional Charter School during the school year running a variety of programs and supporting school officials. The Foxborough Police Department has the unique responsibility of being the lead agency at Gillette Stadium, where we work collaboratively with our local, state, and federal partners to provide a safe and secure environment for the 68,000 plus fans that may attend the many events hosted there. The Foxborough Police Department is committed to working with our assisting public safety agencies and the Kraft Group to ensure that all patrons have a safe experience. The FPD is also responsible for providing professional police services to the 13 million visitors annually to the Patriot Place entertainment complex and Gillette Stadium.



Organizational Chart



FY23 Accomplishments

- Earned accreditation from the Massachusetts Police Accreditation Commission.
- Upgraded taser equipment and training protocols to include all Reserve Officer as well as having a certified trainer on staff in FPD.
- Founded a robust School Resource Officer Program through the creation of two memorandums of understanding between the Department and two local school districts as well as the creation of a dedicated unit under the direct supervision of a sergeant.
- Assisted Gillette Stadium in attaining and maintaining the Safety Act Certification from the U.S. Department of Homeland Security.



FY24 Goal Updates

GOAL #1	Complete 5-year strategic planning project
Objective	Define direction of department through visionary thinking transformed into practical doing
How will you measure success/achievement/completion?	Define mission and vision Build goals Build tactical action plans
Timing	Starting Spring of 2023 and will be in place and utilized and assessed over the next 5 years
Status	Completed

GOAL #2	Build event planning and Homeland Security Division within department
Objective	Add Lieutenant to Department to take over Accreditation
How will you measure success/achievement/completion?	Enhance operation plans Plan for World Cup Prepare for Army/Navy
Timing	Fall 2023 at earliest
Status	On-going

GOAL #3	Increase patrol staffing numbers
Objective	Hire additional officers
How will you measure success/achievement/completion?	Decrease overtime Prevent burnout Prevent forced overtime
Timing	Start July 1st with process and between hiring, police academy, and FTO it will take a full year
Status	On-going



GOAL #4	Implementation and management of body camera program
Objective	Increase transparency of agency Decrease liability on municipality and business
How will you measure success/achievement/completion?	Bargain with union Rollout pilot program Seek feedback from community and staff
Timing	November 2023
Status	Completed

GOAL #5	Utilize several grants to deliver services to victims of Domestic Violence and sexual assault
Objective	Maintain DPH grant
How will you measure success/achievement/completion?	Increase training Submit quarterly records Assist victims
Timing	FY2024
Status	Completed

FY25 Goals

GOAL #1	Manage Gillette Stadium Public Safety
Objective	Restructure department by adding Lieutenant to lead event planning at Gillette Stadium and Patriot Place. Including liquor enforcement and code enforcement.
How will you measure success/achievement/completion?	Identify high level Commander to enhance operation plans. Plan for World Cup. Prepare for event season. Manage Gillette manpower scheduling.
Timing	July 2024



GOAL #2	Delivery of law Enforcement Services
Objective	Emphasis on patrol – Add patrol officer to 4-12 shift
How will you measure success/achievement/completion?	Decrease overtime Prevent burnout Prevent forced overtime
Timing	Start July 1st with process and between hiring, police academy, and FTO it will take a full year.
Timing	January 2025

GOAL #3	Delivery of law Enforcement Services
Objective	Traffic Safety coordination and Communication: Formalize Traffic Oversight
How will you measure success/achievement/completion?	Identify traffic safety Officer to coordinate all communication and deployments.
Timing	January 2025

GOAL #4	Leverage Facilities, Equipment and Technology
Objective	Update/Replace Outdated Equipment
How will you measure success/achievement/completion?	Replace Expiring Ballistic plates for active shooter vests
Timing	January 2025

GOAL #5	Leverage Facilities, Equipment and Technology
Objective	Replace Public-Safety Sub-Station at Gillette
How will you measure success/achievement/completion?	Sub-station operational for this year's concert and football season.
Timing	September 2024



Trends/Metrics

Description	FY2022	FY2023	CY2023	FY2025 (Target)
Gillette Events	57	56	210	--
Motor Vehicle Accidents	477	300	608	--
Calls for Service	26,794	28,019	29,347	--
Mental Health Calls	111	68	122	--
School Resource Activity	434	406	1,351	--



FY25 Police Department's Budget Summary

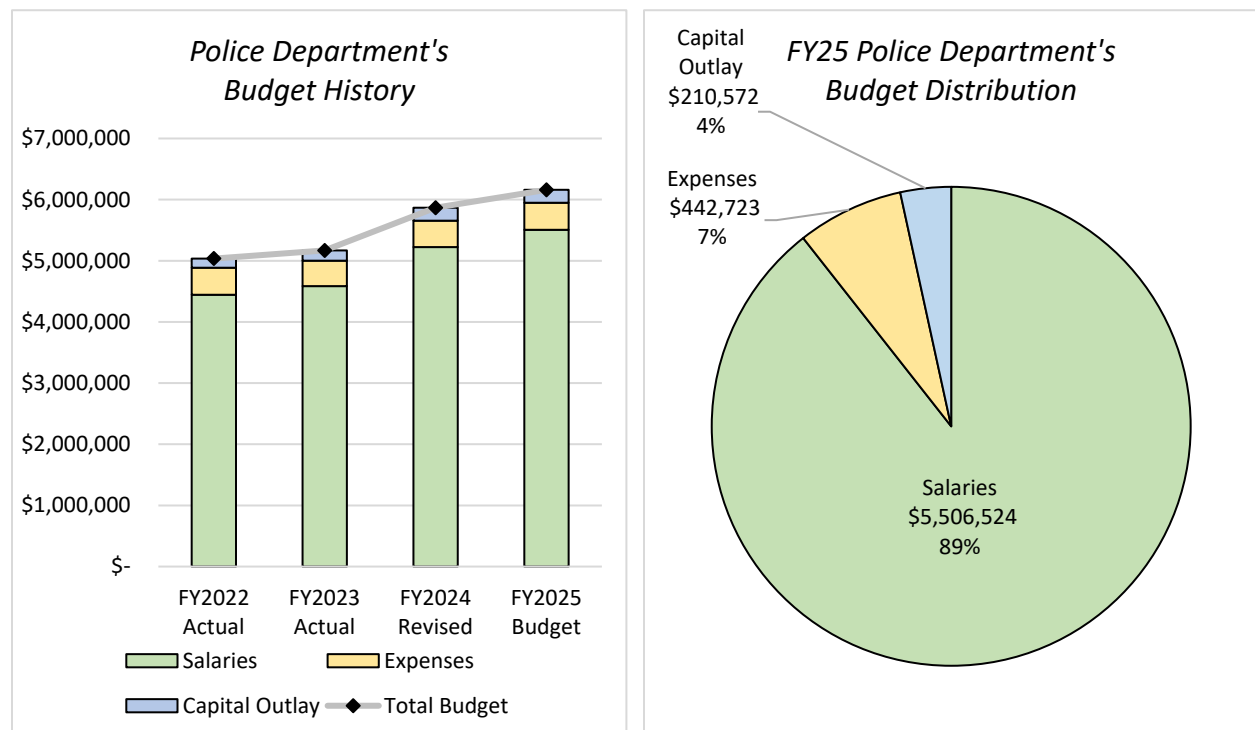
The FY25 Police Department's total budget is proposed to increase by 5.00%, or \$293,232, compared to FY24 mainly due to increases in personnel costs. Non-personnel costs such as expenses and capital outlay are proposed to increase by 2.27% and 0.43% respectively.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
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%

FTEs	65.00	65.00	65.00	66.00	1.00
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FY25 Police Department's Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The budget includes funding to support one additional School Resource Officer via funding from Foxborough Public Schools (\$46,900) and the Foxborough Charter School (\$90,000).





Fire

Contact	Phone & Email	Location
Michael Kelleher Fire Chief / Emergency Management Director	508-543-1230 mkelleher@foxboroughfire.com	Public Safety Building 8 Chestnut Street
Website	https://www.foxboroughfire.com	

Mission Statement & Departmental Activities

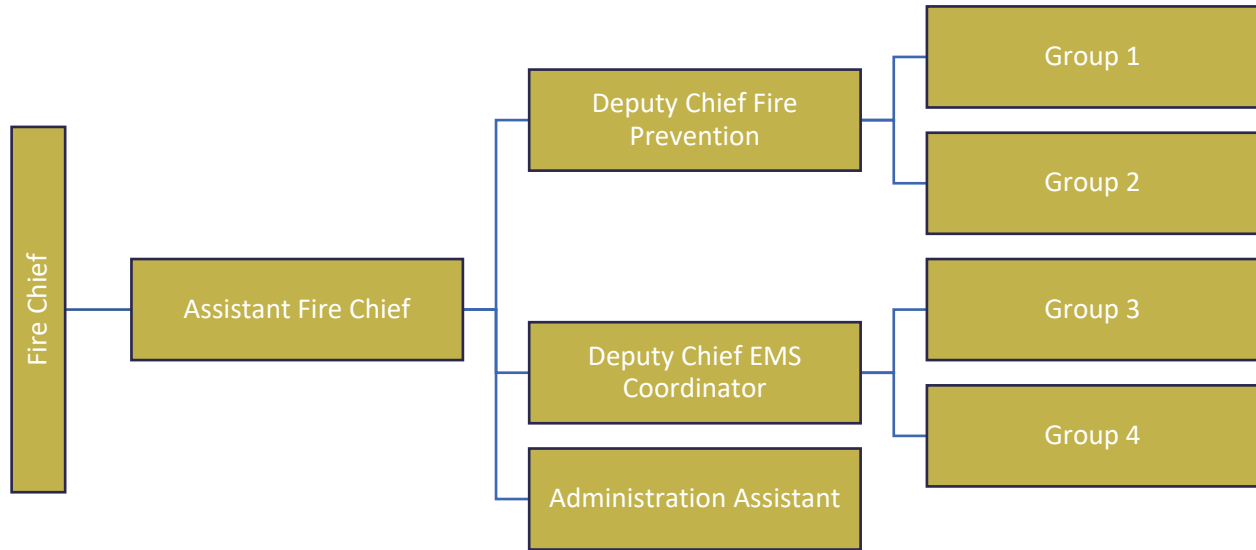
It is the mission of The Foxborough Fire, Rescue and Emergency Services Department to be a best-in-class, all-hazards prevention, mitigation, public health and response organization that supports a safe, healthy, growing community; a leader in risk reduction, preparedness, service delivery, and operational 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.

Brief Description of the Department

Foxborough Fire & Rescue is responsible for suppression activities within the town. Suppression activities include, but are not limited to, automatic and telephone alarm system activations, outside fires, vehicle fires and structural fires. The department is staffed with eight suppression staff that consists of one captain as a shift commander, one lieutenant as a company level officer and six firefighters. These members are assigned to two Class A pumpers, one 107-foot quint and one ALS ambulance equipped with SCBA and forcible entry tools. The Deputy Chief of EMS is assigned the duties and responsibilities of the public health nurse in accordance with the position guidelines issued by the Massachusetts Dept. of Public Health. Working with the Senior Center in the community, the Deputy has performed and assisted with home visits and inspections based on various requests and triggers from our EMS personnel after emergently responding to an address. Foxborough Fire & Rescue has also instituted a program where the department enters into agreements with communities to utilize the department's in-house mechanic to fix other departments' apparatus. This allows the department to fund the mechanic position utilizing funds received performing these tasks outside of the department's regular budget.



Organizational Chart



FY23 Accomplishments

- Maintained capital replacement plan
- Success in finding alternative funding sources
- Invested in maintaining public safety building



FY24 Goal Updates

GOAL #1	Be fiscally responsible and operate with transparency
Objective	Operate a fiscally responsible department and be transparent in our operation
How will you measure success/achievement/completion?	Total expenditure per capita
Timing	July 2023 -June 2024
Status	Complete

GOAL #2	Create policies and procedures as it pertains to the Motor Squad Division. Publish in the Department's Policy Portal
Objective	Research best practices for vehicle preventative maintenance and frequency of same Create policies for submission to fire admin and Local 2252 for approval Publish inside departments policy portal
How will you measure success/achievement/completion?	Research existing best practices as well as manufactures suggestions Write policies and work with admin to finalize them for publication After signoffs from fire admin and Local 2252. Publish on-line for members
Timing	First Quarter of FY2024
Status	Complete



GOAL #3	Become accredited by the Center for Public Safety Excellence
Objective	Achieve Accreditation
How will you measure success/achievement/completion?	Meet the benchmarks established by CPSE
Timing	Complete 2/28/24 became the 1 st accredited FD in MA
Status	Complete

GOAL #4	Enhance the delivery of cardiovascular care
Objective	Improve on currently established benchmark competencies
How will you measure success/achievement/completion?	Patient care data review and quality control metrics as measured against prehospital performance standards
Timing	May 2024
Status	Ongoing

FY25 Goals

GOAL #1	
Objective	Maintain accreditation status for next 5 years
How will you measure success/achievement/completion?	Using the established metrics set by CPSE keeping up with our requirements for accreditation.
Timing	Ongoing

GOAL #2	
Objective	Continue to seek out alternative funding sources
How will you measure success/achievement/completion?	We will continue to seek out and secure alternative funding sources including grants.
Timing	Ongoing



GOAL #3	
Objective	Equipment Maintenance and Upgrades
How will you measure success/achievement/completion?	Ensuring that firefighting equipment, apparatus, and facilities are well-maintained, up-to-date, and in good working condition to support emergency response efforts.
Timing	Ongoing

Trends/Metrics

Description	FY2022	FY2023	FY2024	FY2025 (Target)
NFPA 1710 - Turnout times (avg. for all groups)	2:11	1:56	1:30	1:30
Total commercial inspections	93	21	120	120
Third ambulance dispatched	251	37	260	260
Cardiac/STEMI Alert; less than 10 minutes	>75 % Compliance for one calendar quarter	>75 % Compliance for one calendar quarter	>75% for the calendar year	>75% for the calendar year
Pre-arrival stroke notification	>75 % Compliance for one calendar quarter	>75 % Compliance for one calendar quarter	>75% for the calendar year	>75% for the calendar year
12-Lead ECG performed within 10 minutes	>75 % Compliance for one calendar quarter	>75 % Compliance for one calendar quarter	>75% for the calendar year	>75% for the calendar year



FY25 Fire Department's Budget Summary

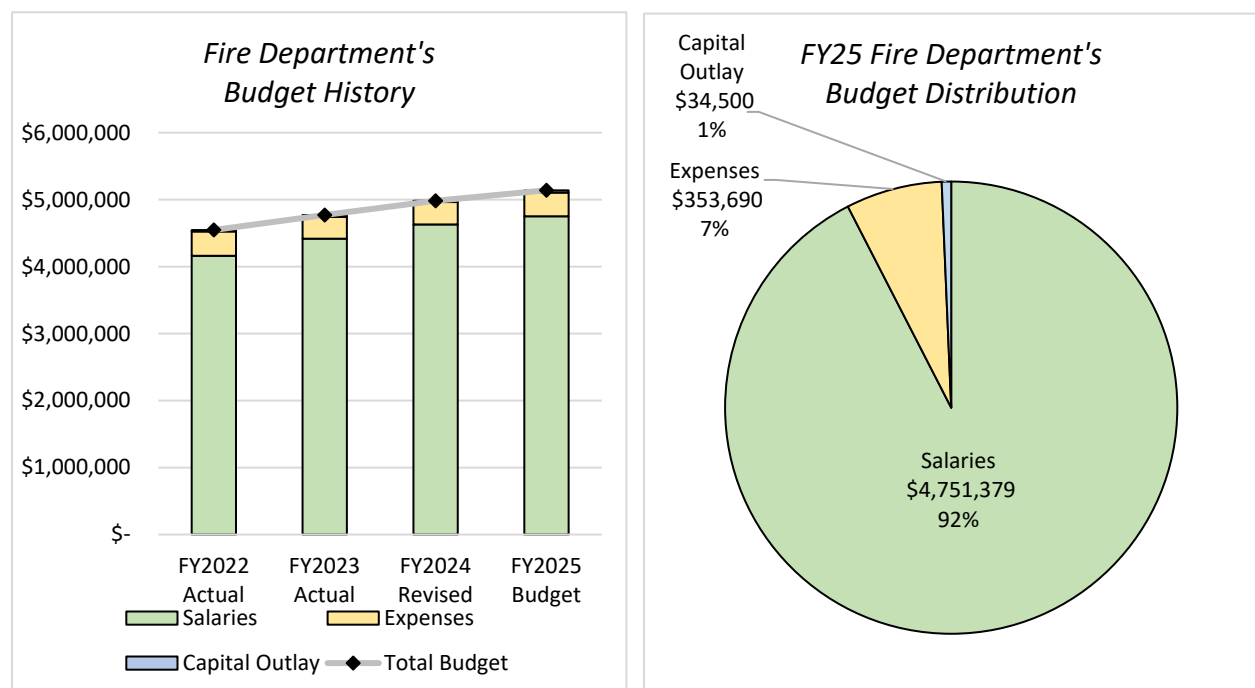
The FY25 Fire Department's total budget is proposed to increase by 3.15%, or \$156,935, compared to FY24 mainly due to increases in personnel costs. Non-personnel costs such as expenses and capital outlay are proposed to increase by 5.87% and 91.67% respectively.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	% (+/-)
Salaries	4,160,827	4,417,996	4,630,543	4,751,379	120,836	2.61%
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	\$4,546,711	\$4,770,187	\$4,982,634	\$5,139,569	\$156,935	3.15%

FTEs	39.00	39.00	41.00	42.00	1.00
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FY25 Fire Department's Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The budget includes additional funding approved by the Select Board and Advisory Committee to support one additional Firefighter (\$70,000) beyond the Town Manager's recommended budget.
- The budget includes \$19,599 in additional funding to support inflationary cost increases in expenses as well as \$34,500 in capital outlay funds to support the replacement of an inflatable rescue boat.





Public Works

Contact	Phone & Email	Location
Christopher Gallagher Director of Public Works	508-543-1228 cgallagher@foxboroughma.gov	DPW Offices 70 Elm Street
Website	https://www.foxboroughma.gov/departments/highway	

Mission Statement & Departmental Activities

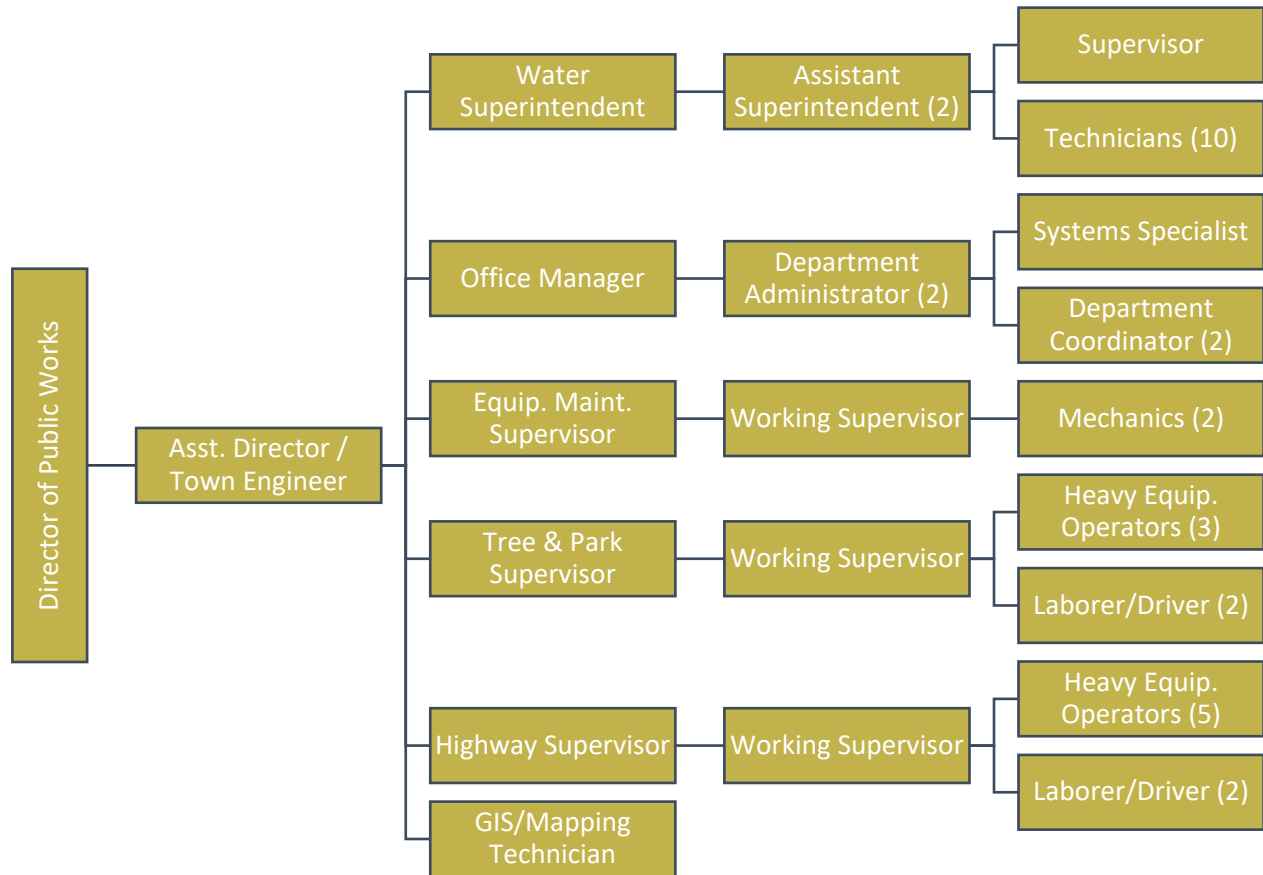
The mission of the Department of Public Works is to enhance Foxborough's quality of life, and through sound management, innovation, teamwork, and vision, provide dependable, high quality, responsive public works, and utility services, consistent with community values and at reasonable costs to Foxborough's citizens, businesses, institutions, and visitors.

Brief Description of the Department

The Department of Public Works is staffed by 41 employees and includes the Highway, Tree & Park, Equipment Maintenance and Water/Sewer Divisions. The Department is responsible for the supply of potable water, collection of public wastewater, and maintenance of the town's stormwater system. Public Works maintains, preserves, and enhances recreation areas including athletic fields, parks, trees, municipal grounds, and street landscapes. The Equipment Maintenance division maintains the Town's fleet of over 160 vehicles and pieces of equipment.



Organizational Chart





FY23 Accomplishments

- Completed reconstruction of West Street Dam and install over 6,000 feet of new 12" water main.
- Created Job Hazard Analysis forms to meet DLS/OSHA Standards.
- Rebuilt 2500 linear feet of sidewalk on Mechanic St.

FY24 Goal Updates

GOAL #1	Pavement & sidewalk management
Objective	Replace curbing and sidewalk on portions of Market St, Rockhill St, Centennial Street Mill & pave Market, Rockhill and Centennial Streets
How will you measure success/achievement/completion?	Replace the curbing and sidewalks
Timing	Construction will begin after Doug King has completed any site work that involves opening the street and will be completed in the fall of 2023
Status	Contract scheduled for 2024 construction season.

GOAL #2	Advance DPW facility design to bid documents and bring a capital request forward for construction
Objective	Received funding at fall special town meeting for construction of the DPW Facility Addition
How will you measure success/achievement/completion?	Special Town Meeting approves funding
Timing	Design is ongoing and is planned to be completed in early fall 2023 to request funding at a fall special town meeting
Status	Project is out to bid. Funding is waiting ballot and town meeting vote in May, 2024.



GOAL #3	Complete raw water main from Sprague Road to Witch Pond
Objective	Provide treatment for three wells at Sprague Rd through the Witch Pond Filter Plant
How will you measure success/achievement/completion?	Install 3.5 miles of water main and activate it through the Plant
Timing	Spring 2024
Status	Over 13,000 feet of water main has been installed, with completion planned for Spring 2024.

GOAL #4	Complete design on PFAS treatment plant at Pumping Station Road
Objective	Bid Documents for a new PFAS Treatment Plant to remove PFAS from drinking water per DEP/EPA standards
How will you measure success/achievement/completion?	Have the plant go out to bid
Timing	Spring 2024
Status	Design is nearing completion and anticipating the project going out to bid in July 2024.

GOAL #5	Install replacement water main on North Street
Objective	Increase water main to 12" from Payson Road to Route 1 and have the ability to install fire pumps into the Ashcroft Road booster station
How will you measure success/achievement/completion?	Install over 8,000 feet of 12" water main to replacement the 75-year-old 6" cast iron line
Timing	Spring 2023
Status	Design is complete. Waiting Mass DOT approval for installation under RR Tracks. Anticipating bid documents summer 2024 with construction to follow.



FY25 Goals

GOAL #1	
Objective	North Street Water Main
How will you measure success/achievement/completion?	Installation of 8500 feet of 12" DI water main
Timing	July 1, 2024 – June 30, 2025

GOAL #2	
Objective	Roadway and Sidewalk Construction
How will you measure success/achievement/completion?	Sidewalk work includes Cocasset St (Adams St to Pratt St), Cocasset St (Elm St to Chestnut St), South St (Paula Ln to Fairway Ln).
Timing	July 1, 2024 – June 30, 2025.

GOAL #3	
Objective	Construction of PFAS Treatment Plant at Pumping Station Rd.
How will you measure success/achievement/completion?	Award contract based on bid. Begin construction in Summer 2024 with expected completion by December 2025.
Timing	July 1, 2024 – December 31, 2025

GOAL #4	
Objective	Rt 140/Walnut St Sewer and Intersection improvements.
How will you measure success/achievement/completion?	Contract has been awarded to Walsh Contracting. Construction to begin Spring 2024 with a completion in Fall 2025.
Timing	May 1, 2024 - September 30, 2025



Trends/Metrics

Description	FY2022	FY2023	FY2024	FY2025 (Target)
Street Opening Permits Issues	78	76	130	--
Miles of Road Maintained	92	92	92	92
Tons of Asphalt installed by Paving Contractor	3,158	2,647	3,500	3,500
Square Yardage of Roads Paved	30,979	22,600	30,000	30,000
ADA Ramps installed	24	7	12	25
Sidewalk Reconstruction (lf)	0	2,400	2,800	4,000
Catch Basins Cleaned	150	1,100	1,250	2,000
Road Line Striping	563,594	589,739	--	590,000
Household Hazardous Waste - # of residents participated	227	183	350	400
Public Tree Removal	36	61	56	--
Unaccounted for Water per Calendar Year (UAW) (MA DEP standard is <=10%)	34%	15%	5%	5%
Residential Gallons Per Capita Per Day (MA DEP standard is <=65)	56	52	47	50
Water Main Replaced (lf)	--	4,900	6,000	8,000
Water System Flushing - # of sequences	636	312	636	636



FY25 Public Works Department's Budget Summary

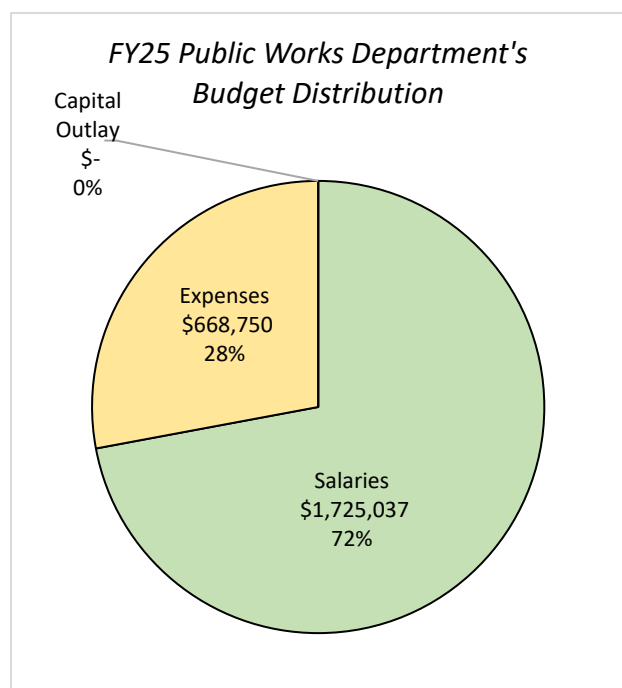
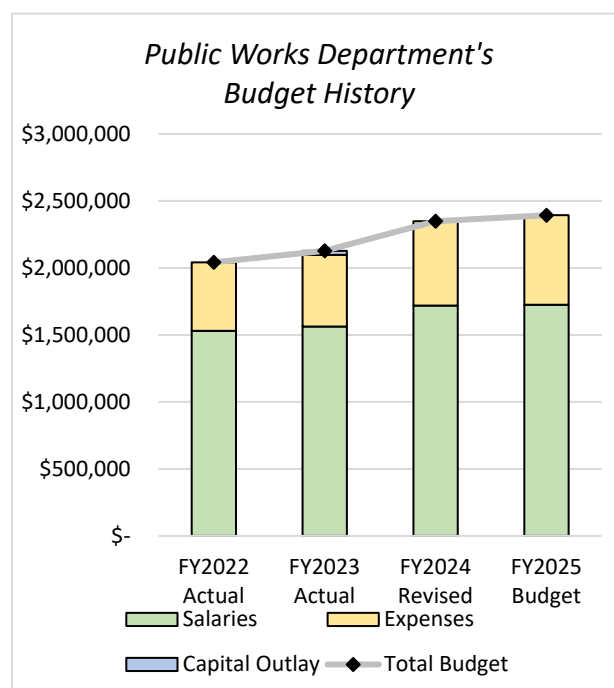
The FY25 Public Works Department's total budget is proposed to increase by 1.90%, or \$44,646, compared to FY24 mainly due to increases in non-personnel costs. Personnel expenses are proposed to increase by 0.36%, or \$6,146.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	% (+/-)
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%

FTEs	21.00	21.00	22.00	22.70	0.70
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FY25 Public Works Department's Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The budget includes an additional \$25,000 to support stormwater management as required by the five-year Environmental Protection Agency (EPA) issued permit.
- The budget includes \$13,500 in additional funding support inflationary increases in supplies, tools, and other services critical to the operation of the Department. Funding will also support the purchase of a new vehicle maintenance software program.





Health

Contact	Phone & Email	Location
Matthew Brennan Director of Public Health	508-543-1207 mbrennan@foxboroughma.gov	Town Hall 2nd Floor 40 South Street
Website	https://www.foxboroughma.gov/departments/health	

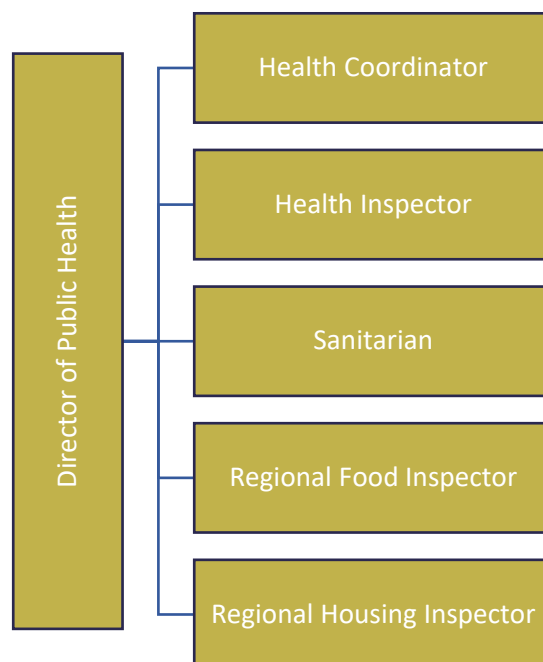
Mission Statement & Departmental Activities

Charged with improving the quality of life within 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.

Brief Description of the Department

The Health Department permits and licenses businesses or properties within the Town pursuant to State law; The Health Department responds to complaints regarding permit holders and routinely inspects permit holders for compliance with applicable laws. The Health Department contracts with the Lifeworks (formally ARC of 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; The Health Department offers free wellness classes for the community.

Organizational Chart





FY23 Accomplishments

- Participated in more community events, such as Founders Day and distributed Health Materials.
- Partnered with Brigham and Women's Health to provide the Town with Diversity, Equity, and Inclusion Training.
- Partnered with the University of Connecticut to perform a detailed environmental study on all the parcels of land that make up 131 Morse Street.
- Partnered with the Council on Aging to offer a permanent sharps collection kiosk to the general public.

FY24 Goal Updates

GOAL #1	Update Board of Health Regulations
Objective	Create one document of all Board of Health Regulations that is up to date to current standards. Have a public hearing on the proposed edits and updates to the regulations, and eventually promulgating the new regulations.
How will you measure success/achievement/completion?	Create a Document to the satisfaction of the Board of Health. Public Hearing Date Successful Adoption
Timing	FY2024
Status	Expected Promulgation of Regulations – March 2024

GOAL #2	Hire a part time grant administrator to manage the Public Health Excellence Grant
Objective	Hire a grant administrator to lessen the burden on Health Department staff, upon completion of the Department of Public Health's Assessment of area resources.
How will you measure success/achievement/completion?	Hiring of a part time grant administrator
Timing	FY2024 or later depending on Department of Public Health funding.
Status	Achieved - Contracted with Metropolitan Area Planning Committee (MAPC) to manage grant.



GOAL #3	Offer more health and wellness opportunities, as well as health education materials to the general public.
Objective	To participate in more community events and to provide health education materials during these events. To provide well timed health and wellness classes to the general population
How will you measure success/achievement/completion?	Number of events attended Classes provided
Timing	FY2024
Status	Achieved. Provided Mental Health First Aid Training to interested Town employees and the general public. Provided residents with sunscreen, bug spray, COVID testing supplies, and sharps containers to promote public health and safety.

FY25 Goals

GOAL #1	
Objective	To survey the public about opioid settlement funds and to create Town programming based on resident input.
How will you measure success/achievement/completion?	Successfully survey Town residents and hold a meeting with all necessary stakeholders, regarding the use of opioid settlement funds. Begin to create programming based on the meeting results.
Timing	Throughout FY25.

GOAL #2	
Objective	Educate and engage the community regarding the best way to remediate and reuse the parcel of land known as “Summit Castings” located at 131 Morse Street in Foxborough.
How will you measure success/achievement/completion?	Town Meeting Discussions. Environmental Protection Agency Grant Awards. Current ownership change.
Timing	Throughout FY25 and beyond.



GOAL #3	
Objective	Adapt the current software and permitting system to the needs of the department and to the changes of the regulations promulgated by the Board of Health.
How will you measure success/achievement/completion?	Change of permit application design and flow as well as change of inspectional software design and flow.
Timing	FY25

Trends/Metrics

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Permits issued	716	472	716	716
Inspections performed	999	658	850	850
Complaints received	80	50	80	80



FY25 Health Department's Budget Summary

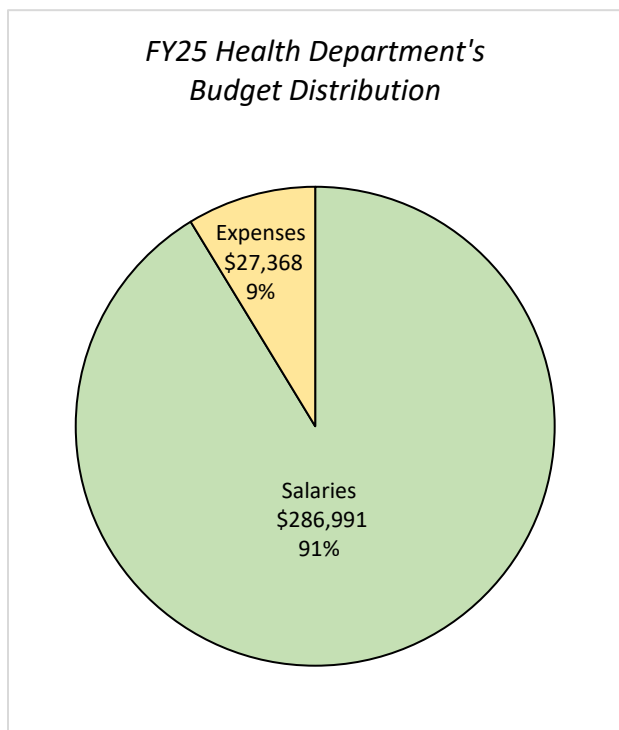
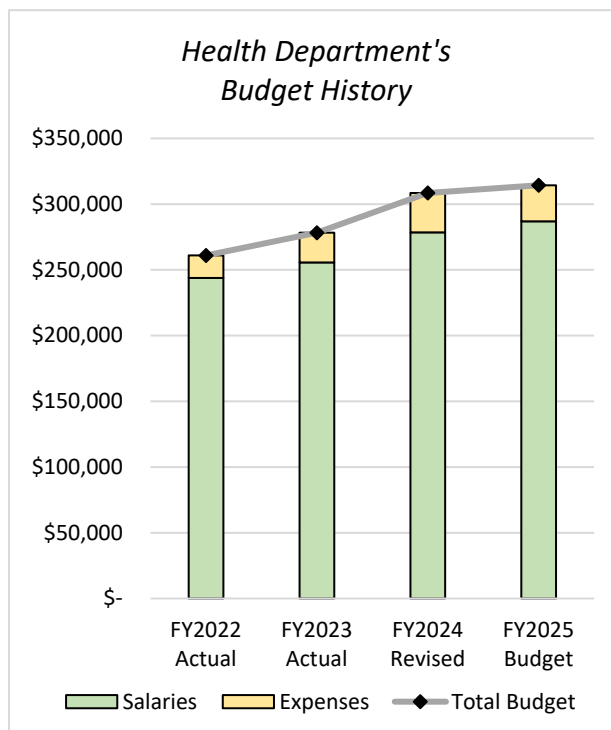
The FY25 Health Department's total budget is proposed to increase by 1.89%, or \$5,833, compared to FY24 mainly due to increases in personnel costs. Non-personnel expenses are proposed to decrease by 8.74%, or \$2,622.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
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%

FTEs	3.50	5.50	6.00	6.00	0.00
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FY25 Health Department's Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The budget includes additional funding to cover maintenance costs associated with vehicle inspections as well as the installation of a backup camera. Additional funds shall also support health and wellness events as well as increases in toner, postage, advertising, and other costs.
- The budget also includes \$3,650 in inspectional software savings due to support from other funding sources along with minor decreases in other line items.





Human Services

Contact	Phone & Email	Location
Marc Craig Director of Human Services	508-543-1234 mcraig@foxboroughma.gov	Senior Center 75 Central Street
Website	https://www.foxboroughma.gov/departments/coahs	

Mission Statement & Departmental Activities

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 to serve and advocated for those who have answered our nation's call to services, including their dependents & widows. Additionally, Foxborough Veterans' Services assists returning service members with military transition, civilian life reintegration and the pursuit of meaningful productive healthier lives in the community.

Recreation

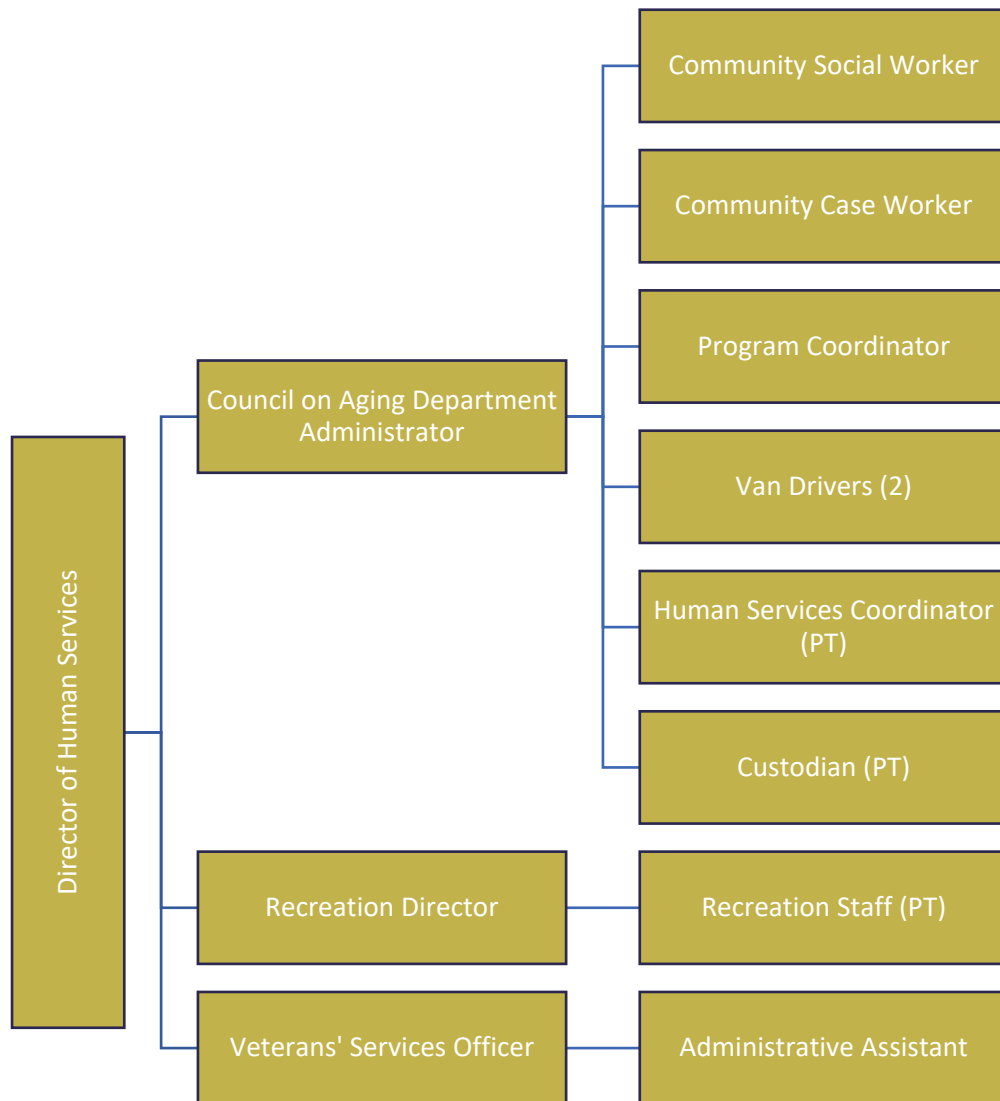
The mission of Recreation is to enrich the lives of the residents of Foxborough by providing safe, welcoming parks and recreation facilities and affordable, diverse recreation and cultural opportunities for people of all ages to play, learn and build community. We create community through people, parks,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

Brief Description of the Department

The Human Services Department operates the majority of the programs and services offered by the Town of Foxborough for its residents. Through engaging opportunities, residents can expect to improve their lives by participating in an activity offered by the different Divisions of the Human Services Department. Residents can expect to experience culturally enriching classes, stay active through aerobic exercises, and even practice good mental health by visiting with a service provider or visiting one of Foxborough's beautiful recreation complexes.



Organizational Chart





FY23 Accomplishments

Council on Aging

- Increase programs and services
- Developed further the Senior Tax Work-Off Program

Veterans' Services

- Transitioned office location from Town Hall to the Senior Center
- Reinvigorated Veterans Services

Recreation

- Redeveloped the Booth Summer Program
- Reopened the Mill Street pool

FY24 Goal Updates

GOAL #1	New Vehicle
Objective	Utilizing the Brigham and Women's Transportation Grant and funds from the "totaled" Ford Taurus it is our intention to purchase a new vehicle in FY2024
How will you measure success/achievement/completion?	Purchase of vehicle
Timing	Late summer 2023
Status	Completed August 2023

GOAL #2	Increase Programs
Objective	Throughout the Human Services Department we aim to increase the number of individual available activities by at least 10%
How will you measure success/achievement/completion?	Increased Programs
Timing	FY2023
Status	COA activities increased by 10% while Recreation Activities increased by 22% in FY 23



GOAL #3	Additional Support Groups
Objective	We intend on developing at least 2 additional support groups for Foxborough residents
How will you measure success/achievement/completion?	Development of a Memory Café and potentially a monthly Veteran/Spouse meal support activity
Timing	Fall 2024
Status	Our highly successful Memory Café started in September 2023 and continues meeting monthly.

GOAL #4	Increase New Members
Objective	Through development of new and engaging opportunities we hope to gain new members for the Recreation and Senior Divisions
How will you measure success/achievement/completion?	Utilizing individual software, new memberships will be tracked
Timing	FY2024
Status	476 new Recreation Memberships & 330 new COA Memberships

GOAL #5	Successful trip to Ireland
Objective	Encourage 30-52 seniors to travel to Ireland with the Senior Division. Through revenue generation, this trip will be able to fund many free opportunities for Seniors
How will you measure success/achievement/completion?	Steps 1) Completing an RFP in late FY2023 2) Choosing a travel firm 3) Hosting an information Session 4) Senior Registration 5) Trip Preparation 6) Trip in Late FY2024
Timing	FY2024
Status	Ireland Trip with 50 travelers departs in June 2024



FY25 Goals

GOAL #1	
Objective	Develop a Community Center for the Town of Foxborough
How will you measure success/achievement/completion?	Executing the purchase of 76 Main Street for the purpose of a Community Center
Timing	August 2024

GOAL #2	
Objective	Increase Programs for COA and Recreation
How will you measure success/achievement/completion?	Utilizing individual software, new programs will be tracked.
Timing	FY 25

GOAL #3	
Objective	Encourage 30-52 seniors to travel to Alaska with the Senior Division. Through revenue generation, this trip will be able to fund many free opportunities for Seniors
How will you measure success/achievement/completion?	Steps 1) Completing an RFP in early FY 25 2) Choosing a travel firm 3) Hosting an information Session 4) Senior Registration 5) Trip Preparation 6) Trip in Late FY2025
Timing	FY 25

GOAL #4	
Objective	Further Integration of the divisions of Human Services
How will you measure success/achievement/completion?	Collaborative efforts between Recreation, COA, and Veterans Services.
Timing	FY 25



Trends/Metrics

Council on Aging

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Average Daily Attendance	67.72	82.85	86.99	90
New Members	287	401	330	400
Unduplicated Individuals	1,413	1563	1520	1700
Payments Received	\$196,249	\$428,581	\$283,873	\$250,000
Unique Individual Programs	284	312	270	350

Recreation

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
New Members	970	530	444	750
Residents VS Non-Residents	91% v 9%	92% v 8%	91% v 9%	93% v 7%
Unique Individual Activities	34	63	48	100
Total Registrations (Duplicated Individuals)	5,773	5409	3989	6,000
Program Income	\$405,940	\$482,927	\$240,071	\$500,000

Veterans

Description	FY2022	FY2023	FY2024 (2 nd Qtr.)	FY2025 (Target)
Phone calls	792	406	850	850
Average 115 Cases	32	28	19	58
Veterans' Day Attendance	250	220	250	300



FY25 Human Services' Budget Summary

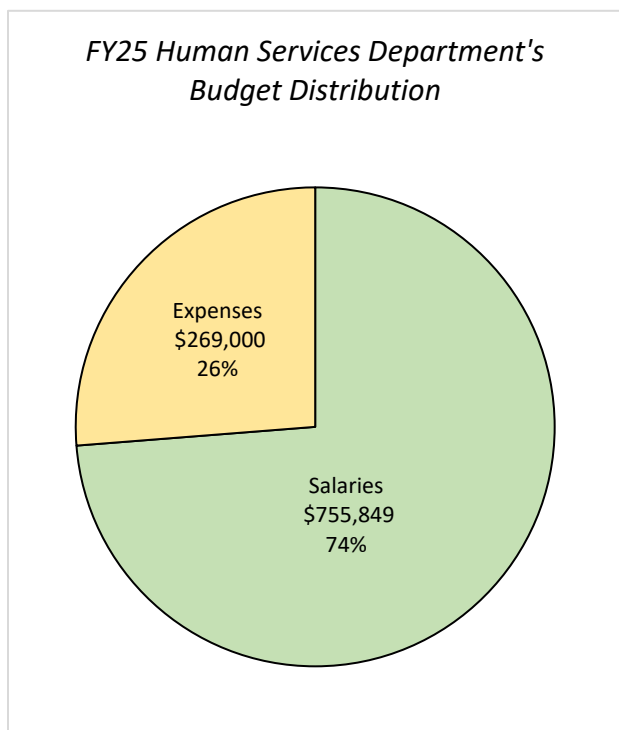
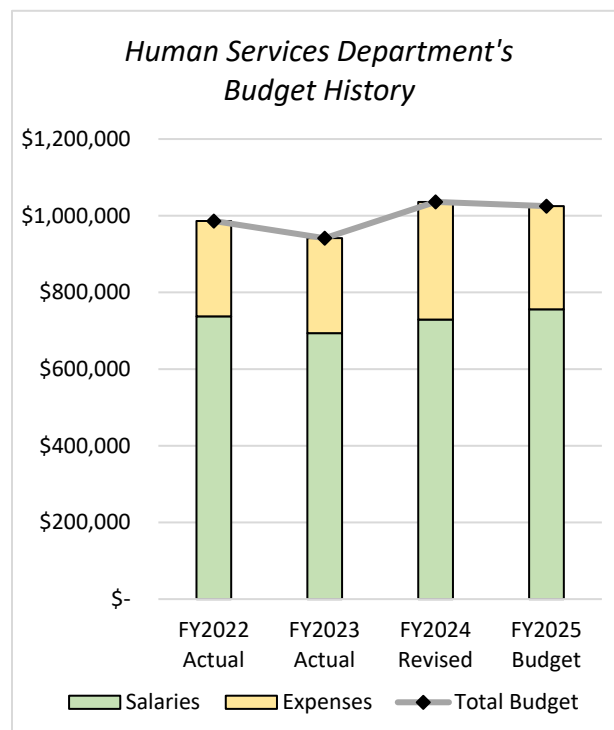
The FY25 Human Services' total budget is proposed to decrease by 1.08%, or \$11,169, compared to FY24 mainly due to decreases in non-personnel expense costs totaling \$37,950. Personnel salary expenses are proposed to increase by 3.67%, or \$26,781.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	% (+/-)
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%

FTEs	11.25	10.75	10.75	10.75	0.00
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FY25 Human Services' Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements with a portion of funding supported by the Formula Grant and Brigham & Women's Grant.
- Due to decreases in use of ordinary benefits over the years as the number of veterans has decreased, funding is proposed to be returned to 2021 levels resulting in savings of \$35,000.
- The Recreation Division's Director's salary and town common lighting events are supported by the General Fund while all other staff and operational expenses are supported by the Recreation Revolving Fund.





Boyden Library

Contact	Phone & Email	Location
Libby O'Neill Library Director	508-543-1245 eoneill@sailsinc.org	10 Bird Street
Website	https://www.foxboroughma.gov/departments/library	

Mission Statement & Departmental Activities

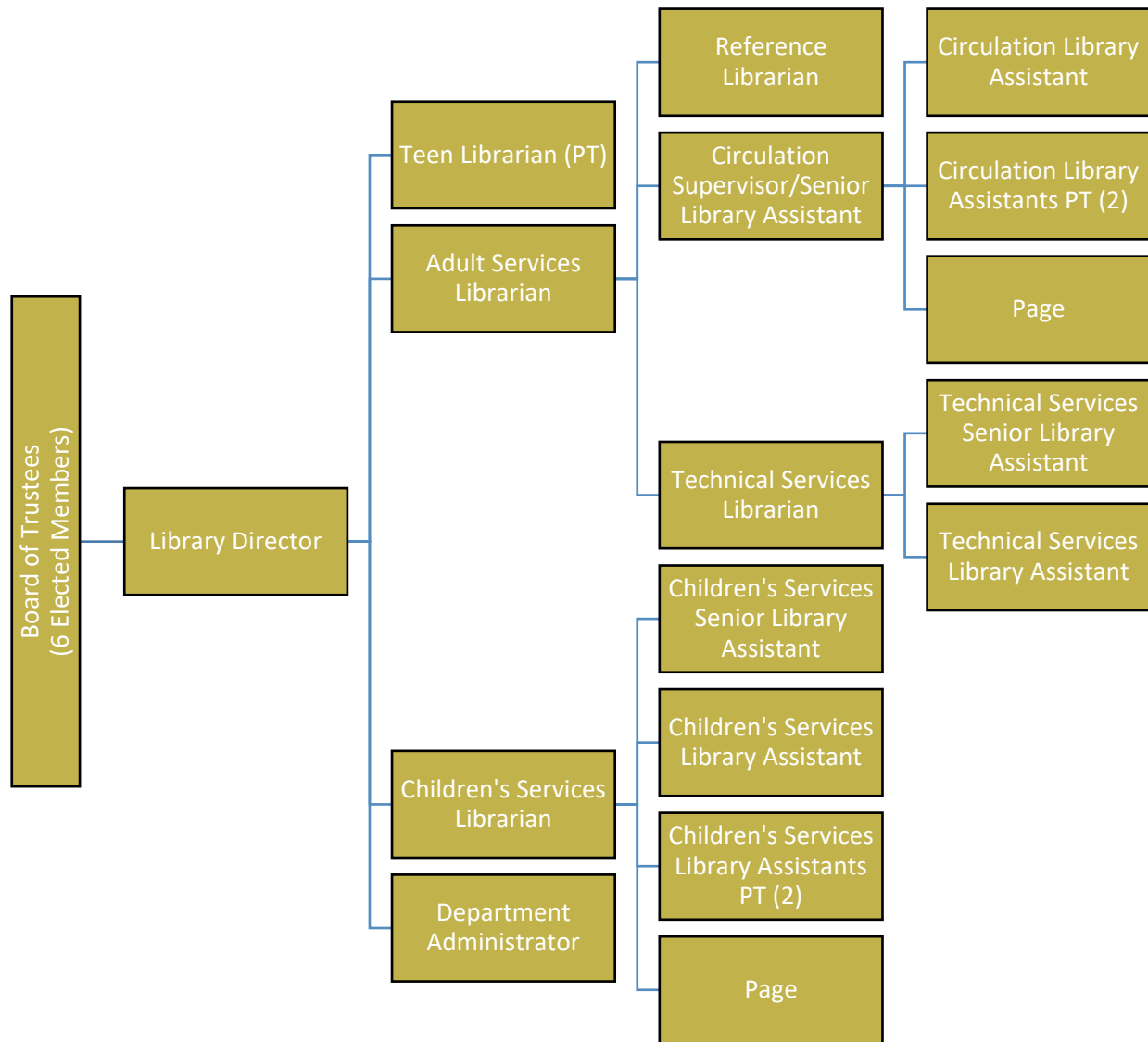
At Boyden Library, our mission is to create an inclusive community hub that fosters lifelong learning, enrichment, and active community engagement. Through thoughtfully curated and diverse collections, innovative programs, and meaningful community partnerships, we empower individuals to explore, discover and connect with others.

Brief Description of the Department

The Boyden Library is a thriving center for patrons of all ages and provides a multitude of services to the community. Some of these services include access to our physical collections, information, and other materials; access to e-books, audio books, databases, and streaming services; free and enriching programs; computer, printer, photocopier, fax, and scanner capabilities; and technology assistance.



Organizational Chart





FY23 Accomplishments

- Hired new Senior Youth Services Librarian
- Hosted a very success Community Reads program with Abdi Nor Iftin who wrote *Call Me American*
- Started two new programs for adults: Spice Club and Seed Lending Library
- Focused on outreach and offsite visits to reach more community members

FY24 Goal Updates

GOAL #1	To create a new 5-year Strategic Plan
Objective	Form Strategic Plan Committee to draft mission, vision, and brainstorm ideas Survey community for feedback and suggestions Draft the plan after gathering information
How will you measure success/achievement/completion?	Completion of above objectives
Timing	Committee to meet 3 times: April, May, and June. Write SP in July and August. Trustee approval in September, submit final draft to the MBLC by October 1, 2023
Status	Completed: submitted to MBLC end of September, and posted on Boyden Library's website

GOAL #2	Expand library outreach to the Foxborough community
Objective	Reach community members at Farmers Markets, community events, etc. that don't frequent the Boyden Library Collaborate with other town organizations
How will you measure success/achievement/completion?	# of library card holders # of people coming into the library
Timing	Ongoing
Status	Ongoing, but made great strides so far, this fiscal year with Story Times @ Farmer's Markets, the "Story Time Around Town" series, school visits, and partnerships with various town/community organizations.



GOAL #3	Increase digital media/streaming services offered to patrons
Objective	<p>Purchase more e-books/audiobooks</p> <p>Research alternative e-resources to offer the public</p> <p>Provide tech help for those that want to use new services, but don't know how to</p>
How will you measure success/achievement/completion?	# of check outs
Timing	Ongoing
Status	<p>We have devoted additional funds in the annual budget to purchase eBooks/audiobooks. Since the pandemic, eBooks/audiobooks continue to rise in preference and popularity for our patrons. Halfway through FY24, we're already at 23,535 checkouts for Overdrive eBooks/audiobooks. Last fiscal year, halfway through, checkouts were only totaling 16,260.</p> <p>We added two new electronic resources for patrons to access: Brainfuse and Niche Academy and provide reoccurring drop in tech help for anyone that needs help regarding devices and/or e-resources.</p>

FY25 Goals

GOAL #1	Increase the Teen Librarian's hours to full time
Objective	Have Teen Librarian work a 5-day work week to have consistency with teens at the library, while also increasing teen programming and outreach visits.
How will you measure success/achievement/completion?	Completion of above objective, as well as # of teens coming into the library, # of programs, # of class visits
Timing	Increase of hours July 2024, projects will be ongoing



GOAL #2	Secure funding to create a Makerspace and offer additional STEAM programming
Objective	Apply for a \$20,000 LSTA grant through the MBLC
How will you measure success/achievement/completion?	Being awarded the grant # of STEAM programs and # of attendees to these programs Usage statistics in the Makerspace
Timing	Grant submission deadline: April 2024. Award announcement: July 2024. Grant year: October 2024 – September 2025

GOAL #3	Foster an inclusive community center environment where information is easily accessible and everyone feels comfortable, safe and has a sense of belonging
Objective	Develop diverse collections and programs to encompass different lifestyles, cultures, and points of view. Possibly conduct a Diversity Audit on our collections to verify diversity and inclusivity.
How will you measure success/achievement/completion?	Word of mouth feedback from patrons, and # of attendees at programs.
Timing	Ongoing



Trends/Metrics

Description	FY2022	FY2023	FY2024 (July – Jan)	FY2025 (Target)
Registered Borrowers	10,230	8,951	8,622	9,150
Circulation of physical materials	128,707	129,823	64,634	135,000
E-book and audiobook circulation through Overdrive	29,499	33,749	23,535	35,000
Number of Programs	185	416	330	475



FY25 Boyden Library's Budget Summary

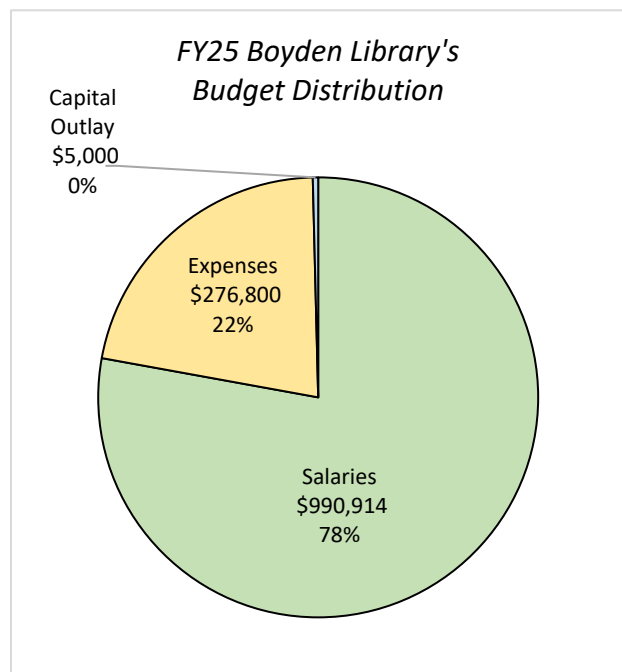
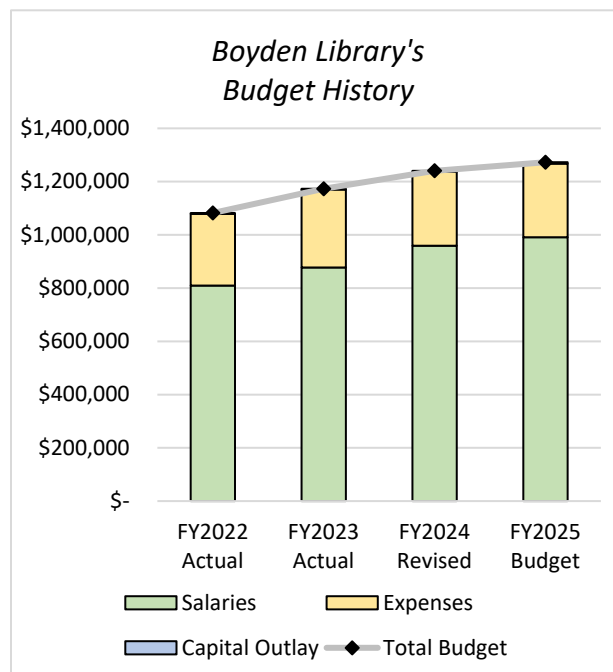
The FY25 Boyden Library's total budget is proposed to increase by 2.58%, or \$32,003, compared to FY24 mainly due to increases personnel expenses totaling \$31,803. Non-personnel expenses are proposed to decrease by \$1,800 and capital outlay funding to increase by \$2,000 to support the replacement of technology equipment.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	% (+/-)
Salaries	809,614	877,657	959,111	990,914	31,803	3.32%
Expenses	269,397	292,300	278,600	276,800	(1,800)	-0.65%
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%

FTEs	13.77	14.48	14.48	14.48	0.00
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FY25 Boyden Library's Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The budget includes additional funding support an increase in hours of the Teen Librarian from 22 to 35 hours per week via savings in non-personnel expenses totaling \$24,000.
- The expense budget represents a small 0.65% decrease compared to FY24 where funds were shifted to better cover the Library's need and support funding the additional Teen Librarian hours.
- Funds to support the annual 15% required spending required requirements by the Massachusetts Board of Library Commissioners (MBLC) will come from other funding sources.





Public Schools

Contact	Phone & Email	Location
Amy A. Berdos, Ed.D. Superintendent of Schools	508-543-1667 berdosa@foxborough.k12.ma.us	Igo Administration 60 South Street
Website	https://www.foxborough.k12.ma.us/	

Mission Statement & Departmental Activities

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.

Brief Description of the Department

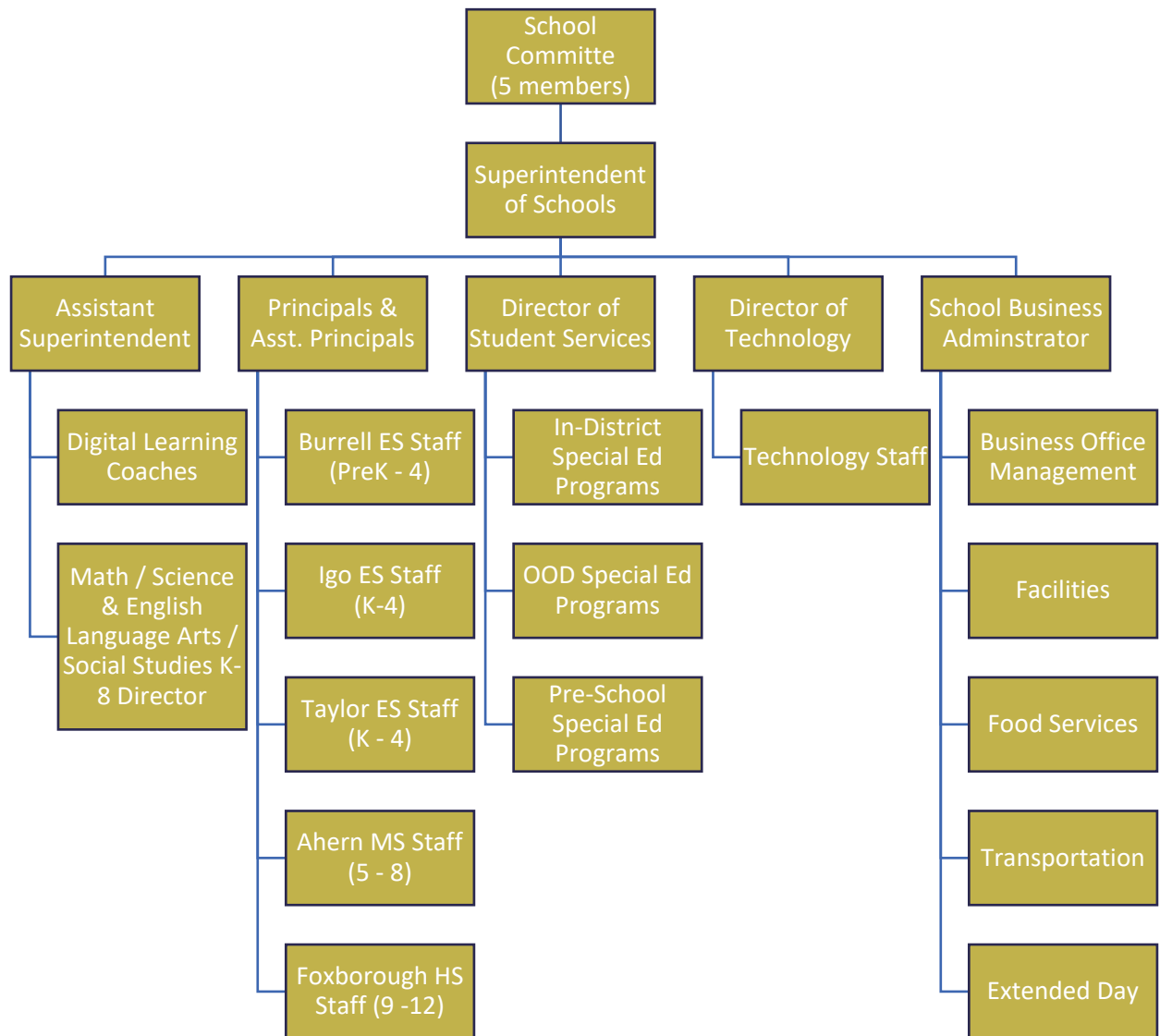
The Foxborough Public Schools will inspire all students to succeed in and contribute to an ever-changing global society by fostering dynamic, equitable, and integrated learning experiences.

- 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.

If we 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; and foster and strengthen the respect and actions of staff, students, and families to celebrate diversity, ensure equity, and practice universal inclusion, then our students will succeed in and contribute to an ever-changing global society, by fostering dynamic and integrated learning experiences.



Organizational Chart





FY24 Goal Updates

GOAL #1	Provide a safe, secure, supportive, responsive, and innovative learning environment for all students and staff
Objective	Maintain innovative and physically safe schools by implementing best practices and preventative measures Develop a committee to evaluate infrastructure and make recommendations based on current and future teaching and learning Develop a sustainability plan for technology that supports, teaching and learning
How will you measure success/achievement/completion?	2023-2024 One Year Action Plan - Process Benchmarks outlined
Timing	2023-2024 School Year
Status	Complete and Ongoing Complete Complete



GOAL #2	Provide opportunities for educators to collaborate and create common, equitable learning experiences
Objective	<p>Develop and implement district-wide, consistent Multi-Tiered Systems of Support to ensure equitable opportunities for all learners</p> <p>Align and create common curriculum documents for all grades and content areas that include opportunities for inquiry-based learning with real-world connections and appropriate rigor</p> <p>Identify, administer, and utilize data from Universal Screening tools, such as for a dyslexia screening</p> <p>Develop, implement, and utilize standards-based common assessments.</p>
How will you measure success/achievement/completion?	2023-2024 One Year Action Plan - Process Benchmarks outlined
Timing	2023-2024 School Year
Status	<p>In Progress and Ongoing</p> <p>In Progress and Ongoing</p> <p>Complete</p> <p>Ongoing</p>



GOAL #3	Provide the necessary supports to ensure healthy minds and healthy bodies for all members of the school community
Objective	<p>Assess the district or school's current SEL Programs and practices to evaluate their quality and build from strengths</p> <p>Develop and implement district wide consistent SEL assessments/screener to inform/drive SEL curriculum, instruction, and related PD</p> <p>Build systems to provide ongoing embedded professional development in social, emotional, and physical support for all stakeholders</p> <p>Link evidence based SEL programs and practices with student-centered curriculum, instruction, and environments.</p>
How will you measure success/achievement/completion?	2023-2024 One Year Action Plan - Process Benchmarks outlined
Timing	2023-2024 School Year
Status	<p>In Progress</p> <p>Complete and Ongoing</p> <p>In Progress and Ongoing</p> <p>In Progress and Ongoing</p>



GOAL #4	Foster and strengthen the respect and actions of staff, students, and families to celebrate diversity, ensure equity, and practice universal inclusion
Objective	Identify ways to diversify hiring practices using an equity lens Sustain & expand DEI initiatives that enable students, families, and staff to experience the freedom of full expression through the lens of compassion, connection & diversity Ensure all adults have the skills & knowledge to meet the changing student population/demographics through ongoing professional development by continuing to focus on cultural proficiency and celebrate diversity
How will you measure success/achievement/completion?	2023-2024 One Year Action Plan - Process Benchmarks outlined
Timing	2023-2024 School Year
Status	Complete and Ongoing In Progress and Ongoing In Progress and Ongoing



FY25 Goals

School Committee sets the annual goals in July for the upcoming year, and administrators develop the implementation plan in early August. The goals can be found under the School Committee page at [2023 - 2024 School District Goals & School Committee Functions & Responsibilities](#).

Plan for Success

Plan for Success Four Pillars of Success			
Facilities & Infrastructure	Teaching, Learning & Pedagogy	Well-Being	Diversity, Equity & Inclusion
Strategic Objective 1: <i>Provide a safe, secure, supportive, responsive, and innovative learning environment for all students and staff.</i>	Strategic Objective 2: <i>Provide opportunities for educators to collaborate and create common, equitable learning experiences.</i>	Strategic Objective 3: <i>Provide the necessary supports to ensure healthy minds and healthy bodies for all members of the school community.</i>	Strategic Objective 4: <i>To maintain strong support for public education within the town of Foxborough.</i>

Trends/Metrics

Description	FY2022	FY2023	FY2024	FY2025 (Target)
Enrollment	2,494	2,481	2,511	2,507
Out of District Special Education Students	30	25	23	25
Grant Revenue	\$1,155,304	\$1,655,360	\$1,161,974	\$1,266,995
Transportation Services (Daily routes per level and 4 SpEd drivers)	19	19	19	19



FY25 Public Schools' Budget Summary

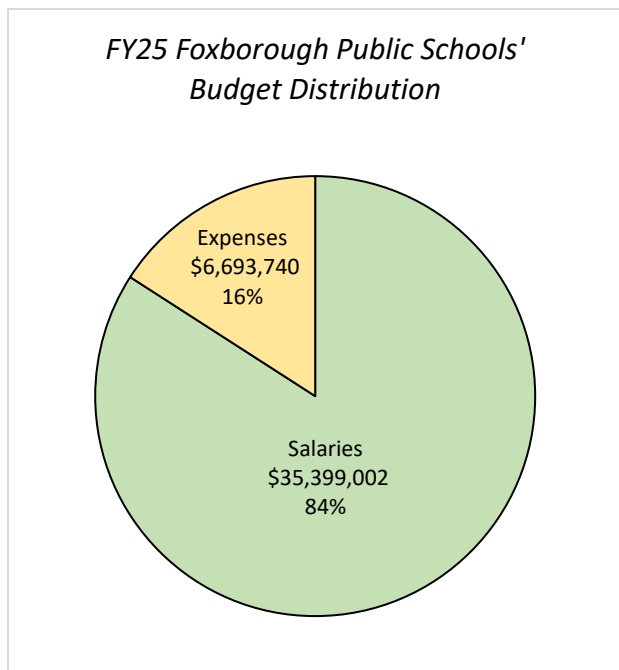
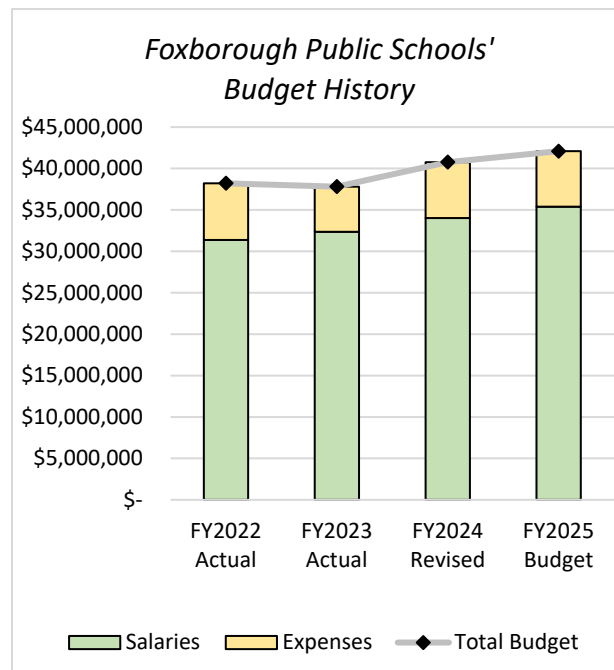
The FY25 Foxborough Public Schools (FPS)'s total budget is proposed to increase by 3.25%, or \$1,326,747, compared to FY24 mainly due to increases personnel expenses totaling \$1,380,442. Non-personnel expenses are proposed to decrease by 0.80%, or \$53,695.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	% (+/-)
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%

FTEs	419.18	426.48	420.45	439.65	19.20
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FY25 Public Schools' Budget Highlights

- The budget includes increases to support contractual step and cost of living adjustments for all employees according to collective bargaining agreement requirements.
- The 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.
- Please visit www.foxborough.k12.ma.us if you are interested in additional information regarding Foxborough Public Schools.



Section 4 -- Non-Departmental



Select Board

Select Board's 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.

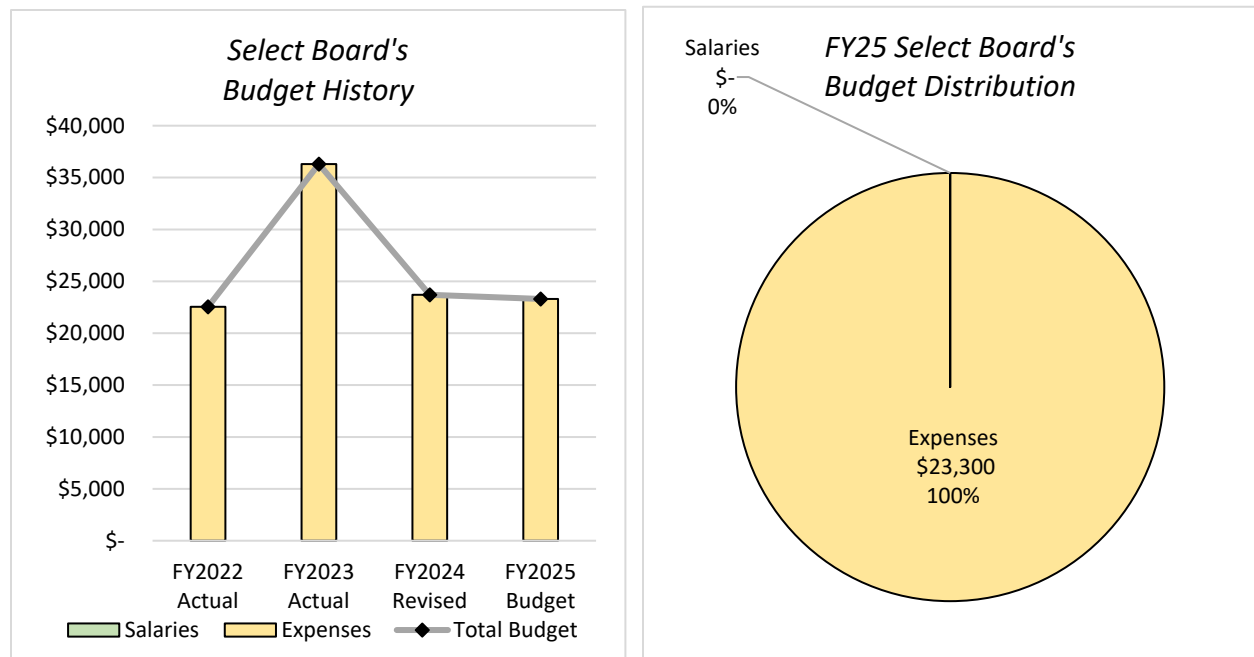
FY25 Budget Summary

The FY25 Select Board's total budget is proposed to decrease by 1.69%, or \$400, compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	FY2025 vs. FY2024 % (+/-)
Salaries	0	0	0	0	0	0.00%
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 Budget Highlights & Notes

- The Select Board is comprised of a five-member elected board.
- The budget includes funding support annual memberships to the Massachusetts Municipal Association (MMA), administrative software expenses, and other smaller costs.





Advisory Committee

Advisory Committee's Mission

The mission of the Advisory Committee, on behalf of the citizens, is to review 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.

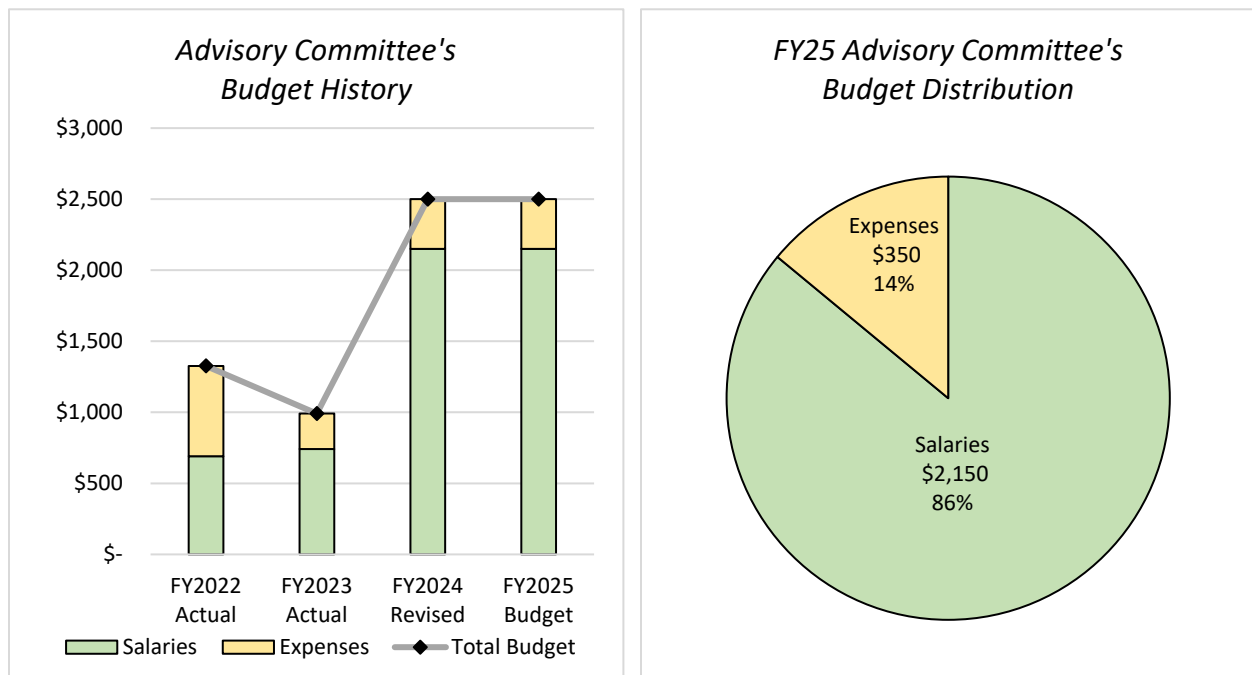
FY25 Budget Summary

The FY25 Advisory Committee's total budget is proposed to level funded compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	% (+/-)
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	0.00%

FY25 Budget Highlights & Notes

- 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.
- The level funded appropriation includes funding to support administrative secretarial services as well as smaller office supply and membership expenses.





Reserve Fund

Reserve Fund's Mission

The mission and purpose of this contingency account is to allow the Town to meet extraordinary or unforeseen expenditures that may arise during the fiscal year per MGL c. 40 §6.

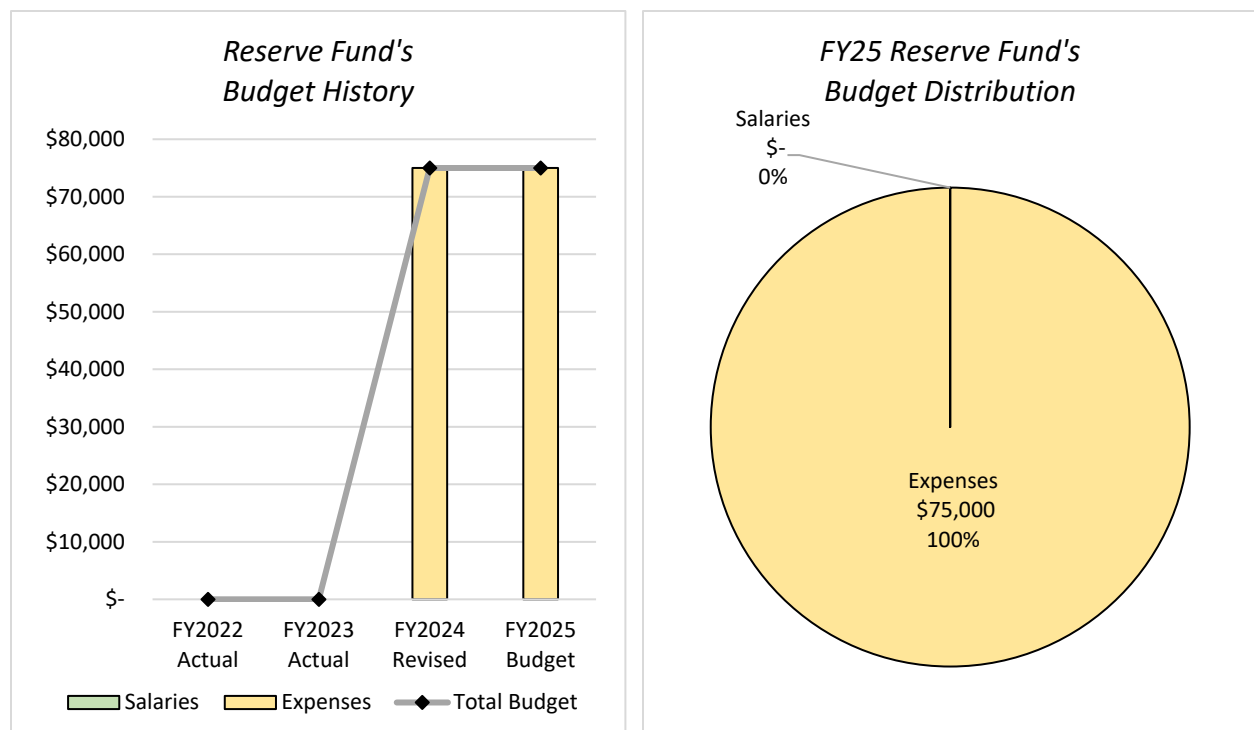
FY25 Budget Summary

The FY25 Reserve Fund's total budget is proposed to level funded compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	0	0	0	0	-	0.00%
Expenses	0	0	75,000	75,000	-	0.00%
Total	\$0	\$0	\$75,000	\$75,000	\$0	0.00%

FY25 Budget Highlights & Notes

- 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.





Salary Reserve Fund

Salary Reserve Fund's Mission

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

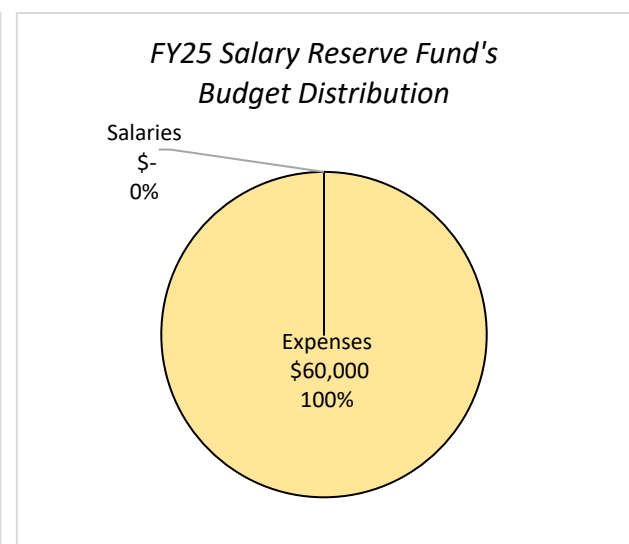
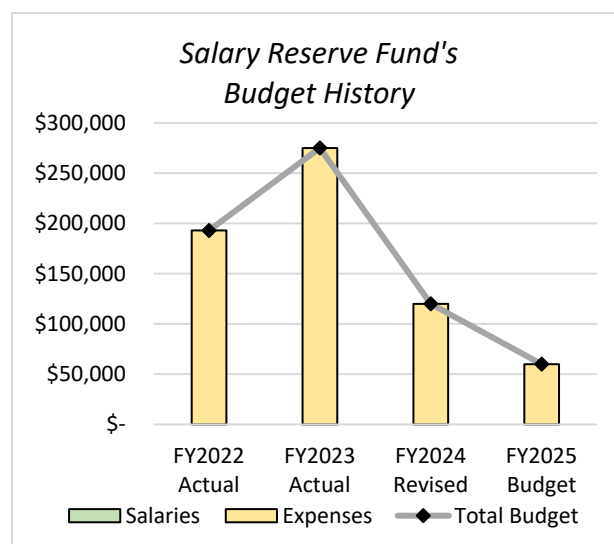
FY25 Budget Summary

The FY25 Salary Reserve Fund's total budget is proposed to decrease by 50.0%, or \$60,000, compared to FY24's original appropriation of \$120,000. FY24 reflected below incorporates the approved salary reserve transfers where funds were dispersed to departments based on need.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	0	0	0	0	-	0.00%
Expenses	193,000	275,000	0	60,000	(60,000)	-50.00%
Total	\$193,000	\$275,000	\$0	\$60,000	\$(60,000)	-50.00%

FY25 Budget Highlights & Notes

- These expenses historically have been budgeted within each department that includes salary funds. However, in FY22, this budget was created and used to cover collective bargaining costs such as cost of living adjustment (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 needs.





Legal Services

Legal Services' Mission

The mission and purpose of this funding is to provide legal assistance to all Town Departments on an as needed basis.

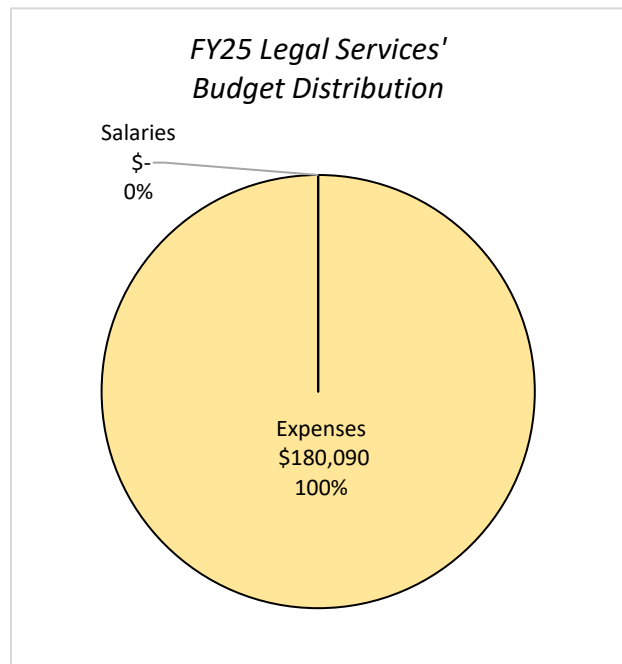
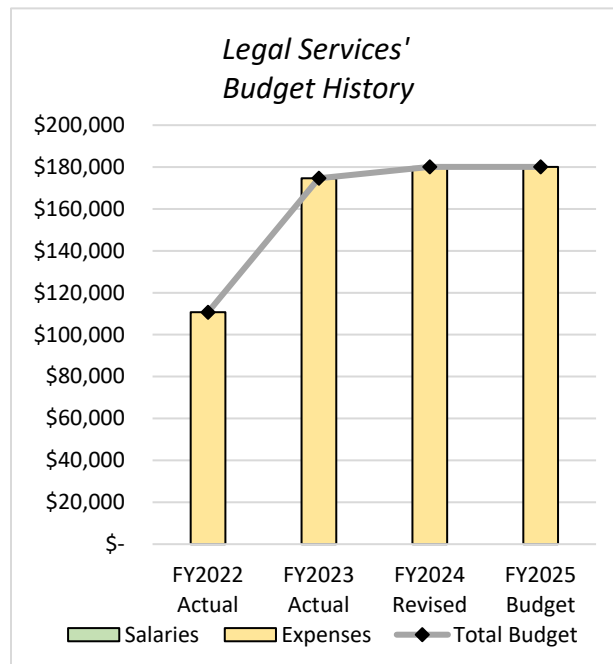
FY25 Budget Summary

The FY25 Legal Services' total budget is proposed to level funded compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	0	0	0	0	-	0.00%
Expenses	110,707	174,658	180,090	180,090	-	0.00%
Total	\$110,707	\$174,658	\$180,090	\$180,090	\$0	0.00%

FY25 Budget Highlights & Notes

- The Legal budget provides funding for legal assistance through a variety of legal counsels and services. This budget pays for town counsel, labor counsel, specialized counsels, and investigative services.
- 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 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.





GIS / IT

GIS / IT's Mission

The mission of Geographic Information Systems (GIS) / Information Technology (IT) is 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.

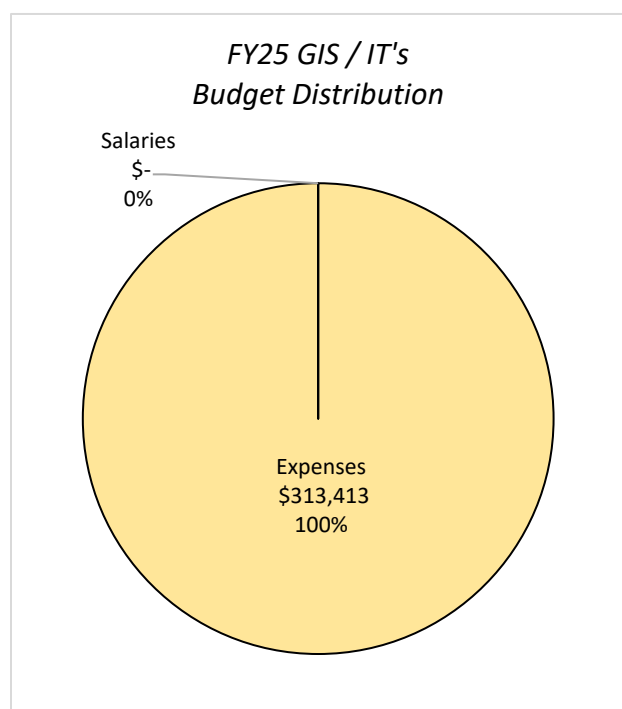
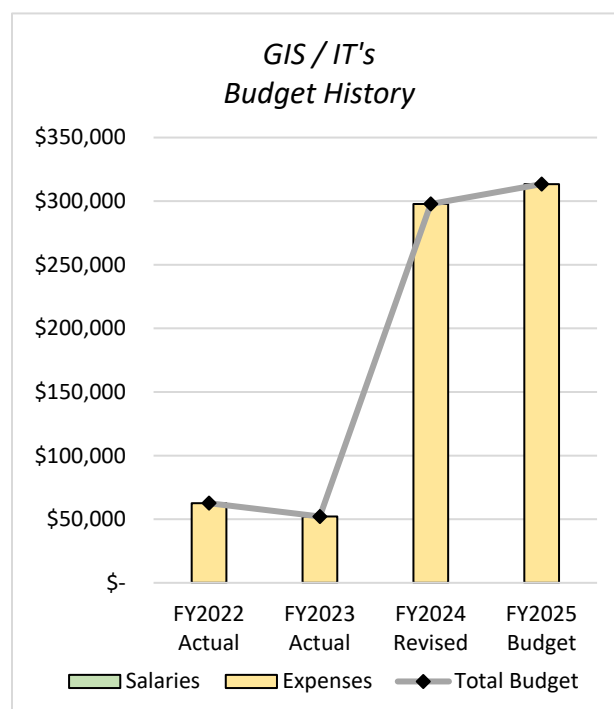
FY25 Budget Summary

The FY25 Geographic Information Systems / Information Technology's total budget is proposed to increase by 5.24%, or \$15,596, compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	FY2025 vs. FY2024 % (+/-)
Salaries	0	0	0	0	-	0.00%
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%

FY25 Budget Highlights & Notes

- The budget includes funding to cover increases for permitting/licensing software and support (BOH, Inspections, Select Board, Planning, Zoning, Conservation), Maps and Base townwide platform, Nearmap, MUNIS, Office 365, phone support, DocuSign, and annual website costs.
- The budget also includes a funding to support the new human resources onboarding software, NeoGov, totaling \$29,531.





Municipal Buildings

Municipal Buildings' Mission

The mission of this account is to maintain buildings and offices for department occupancy, public use, and maximum useful life and ensure they are maintained in a manner that provides a safe, accessible, and inviting atmosphere and environment for staff, residents, and guests to conduct business.

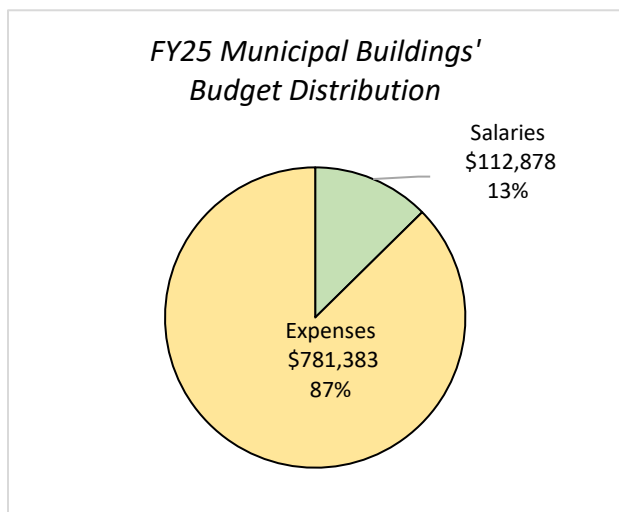
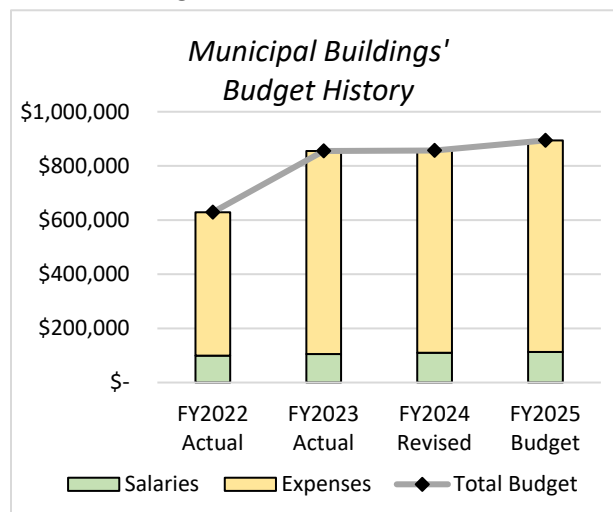
FY25 Budget Summary

The FY25 Municipal Buildings' total budget is proposed to increase by 4.36%, or \$37,397, compared to FY24. The budget includes an additional \$3,114 to support increases in personnel costs and an additional \$34,283 to support non-personnel expenses.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
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 Budget Highlights & Notes

- The budget for Municipal Buildings is managed centrally per mutual agreement by Select Board and School Committee.
- The Budget increase in line with historical expenses and anticipated needs for utilities, gas/fuel, pump maintenance, phone, and building maintenance costs along with funding to support annual sewer expenses billed from the Sewer Fund to operate the town hall, joint public safety building, Library, senior center, recreation, and memorial hall facilities. All School, Snow & Ice, Water & Sewer expenses are included in their respective budgets.
- The budget includes personnel costs associated with Facilities Manager, Assistant Facilities Manager, and overtime for various maintenance staff.





SEMRECC

SEMRECC's Mission

The mission of SEMRECC, or the Southeastern Regional 911 District, is to provide regionalized public safety dispatch services for the Town of Foxborough as well as other member communities.

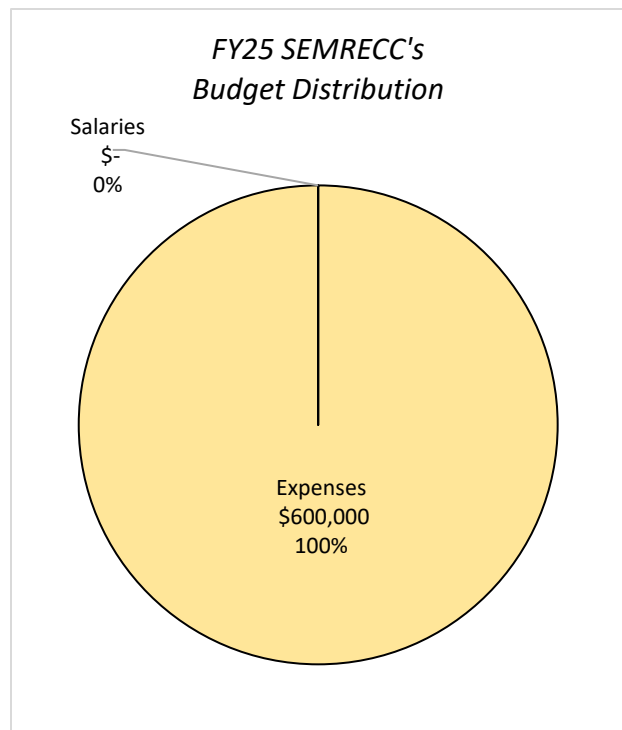
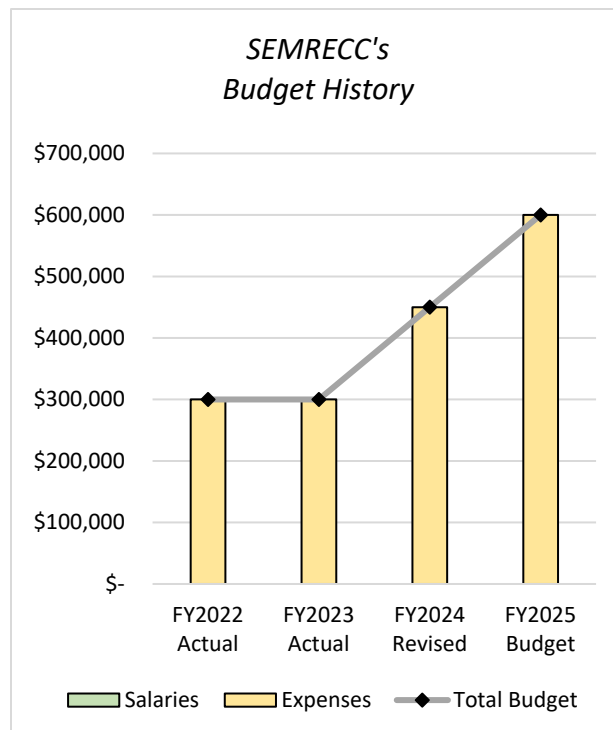
FY25 Budget Summary

The FY25 SEMRECC's total budget is proposed to increase by 33.33%, or \$150,000, compared to FY24 due to the expiration of State grants that offset the Town's annual assessment in previous years.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
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%

FY25 Budget Highlights & Notes

- FY20 was the first year the Town of Foxborough participated in the regional dispatch operations provide by SEMRECC.





Joint Public Safety Building

Joint Public Safety Building's Mission

The mission of Joint Public Safety Building (JPSB)'s account is to maintain the taxpayers' investment and provide a clean and safe work environment for the public safety staff of the Town of Foxborough.

FY25 Budget Summary

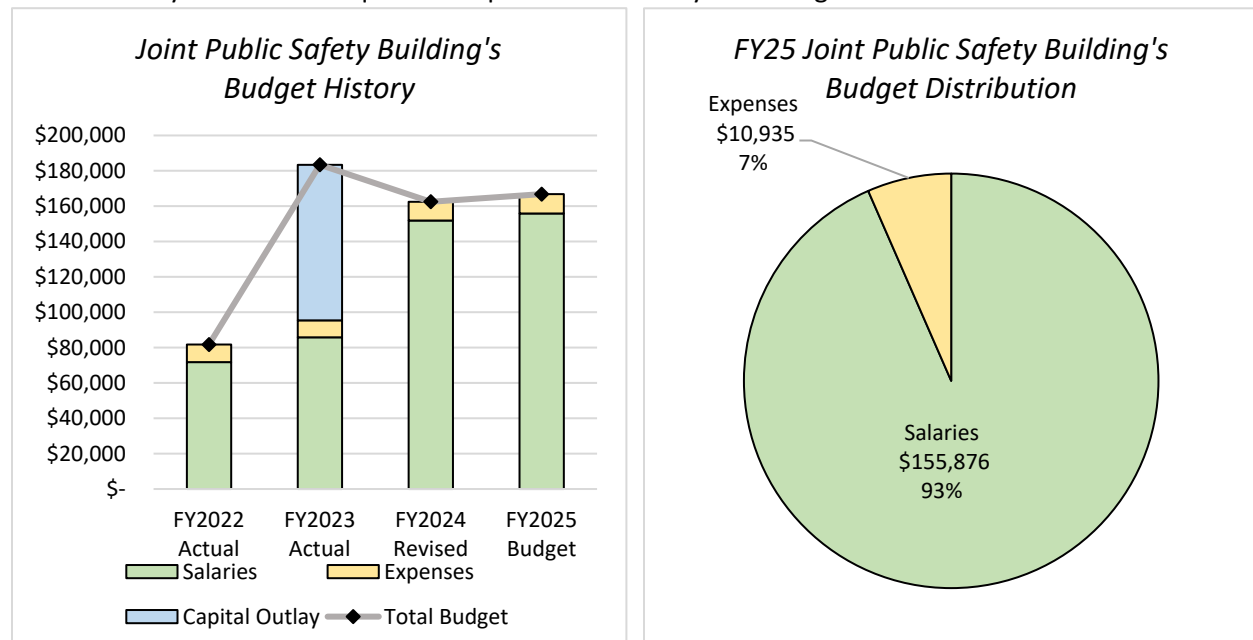
The FY25 JPSB's total budget is proposed to increase by 2.65%, or \$4,300, compared to FY24. The budget includes funding to support an additional \$3,964 in salary expenses and \$336 in non-personnel expenses.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	% (+/-)
Salaries	71,789	85,849	151,912	155,876	3,964	2.61%
Expenses	9,942	9,566	10,599	10,935	336	3.17%
Capital Outlay	-	88,000	-	-	-	0.00%
Total	\$81,731	\$183,414	\$162,511	\$166,811	\$4,300	2.65%

FTEs	1.00	2.00	2.00	2.00	0.00
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FY25 Budget Highlights & Notes

- The budget supports the Community Response Social Worker and Custodian and their associated costs as required by collective bargaining agreements.
- The budget includes increases to support additional building maintenance costs, and no capital outlay funds were requested as part of this fiscal year's budget.





Southeastern Regional & Norfolk Aggie

Southeastern Regional & Norfolk Aggie's Mission

The mission of this account is to provide for the Town's two educational assessments. One is the Southeastern Regional School District (SERSD) that partners with our families and communities to maximize each student's opportunities for intellectual and personal development, so they perform effectively in and become productive citizens of a rapidly changing world. The second is the Norfolk County Agricultural High School, which 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.

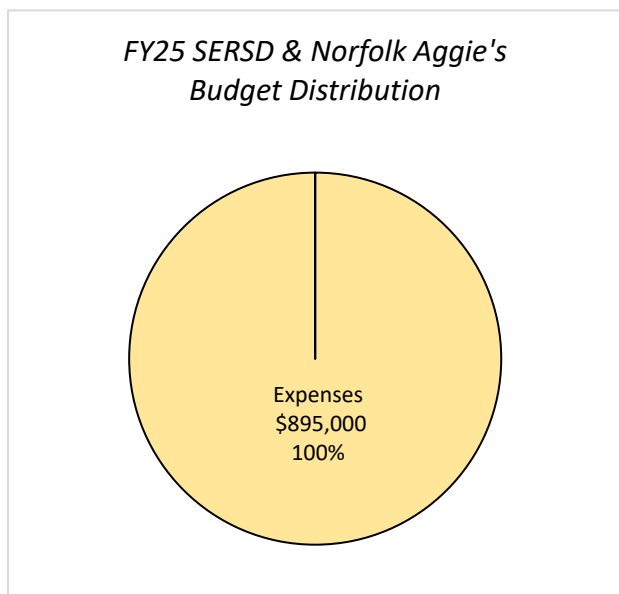
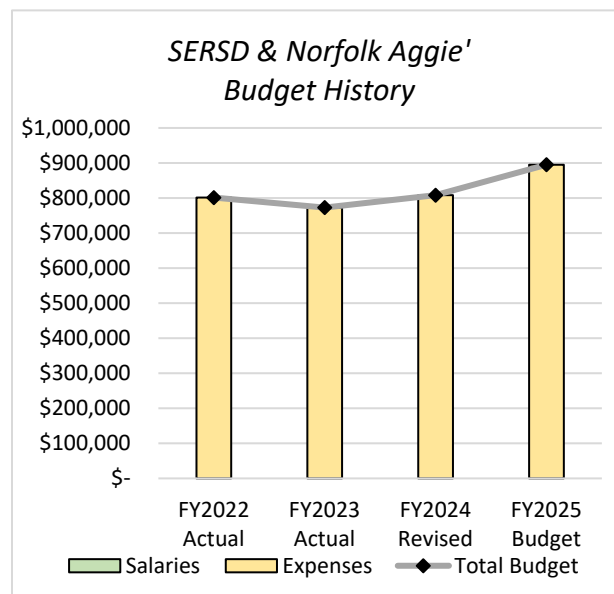
FY25 Budget Summary

The FY25 Southeastern Regional & Norfolk Aggie's total budget is proposed to increase by 10.76%, or \$86,958, compared to FY24. The budget includes funding to support two annual assessments.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
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%

FY25 Budget Highlights & Notes

- The two assessments are preliminary estimates, and the SERSD's enrollment from Foxborough has increase from 43 to 46 students.
- Foxborough's share of the transportation costs are estimated to be \$31,502. If the State were to fund regional school transportation costs at 100% instead of just 80%, the Town's assesment would be lowered by that amount.





Snow & Ice

Snow & Ice's Mission

The mission of the Snow & Ice account is 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. In addition, it is also to provide for safe pedestrian travel on the many miles of sidewalk in Town and address, as soon as possible, any storm-related damage to Town streets and property.

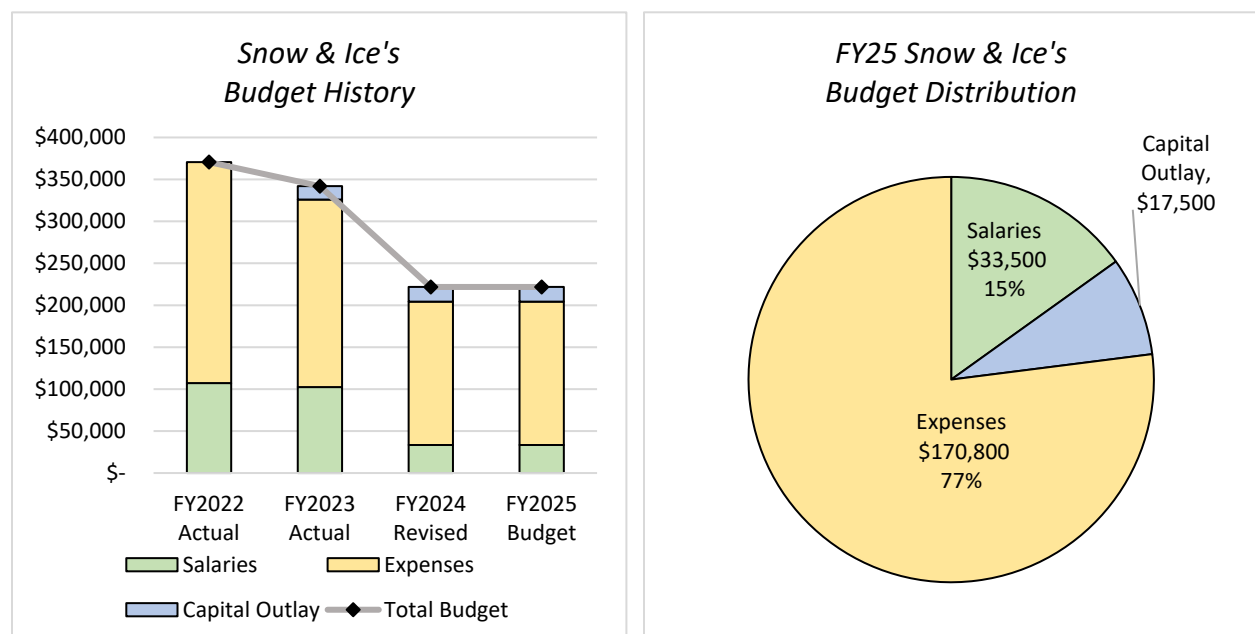
FY25 Budget Summary

The FY25 Snow & Ice account's total budget is proposed to be level funded compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	% (+/-)
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%

FY25 Budget Highlights & Notes

- Auditors recommended adjusting the budget to accurately reflect minimum spending on snow and ice operation; this will be revisited in a future fiscal year.
- 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.





Street Lighting

Street Lighting's Mission

The mission of the Street Lighting account is to fund the annual cost of municipal street lighting and traffic signals for all public streets in the Town of Foxborough.

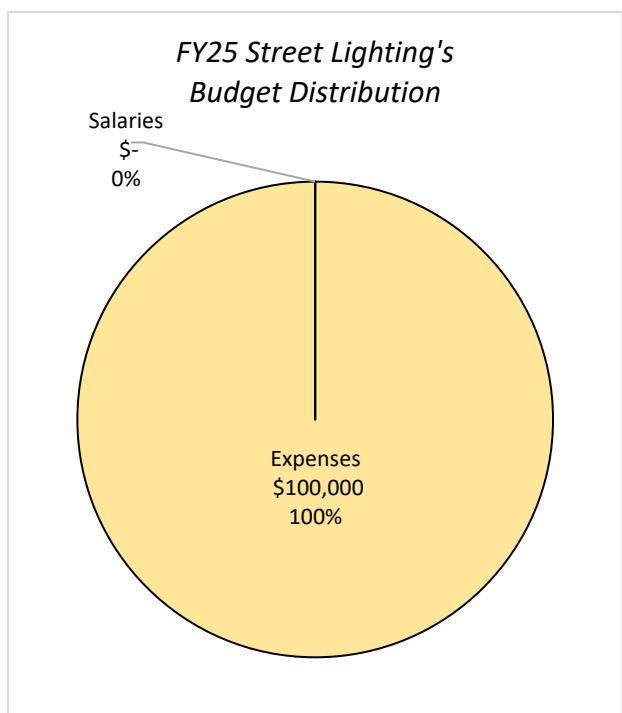
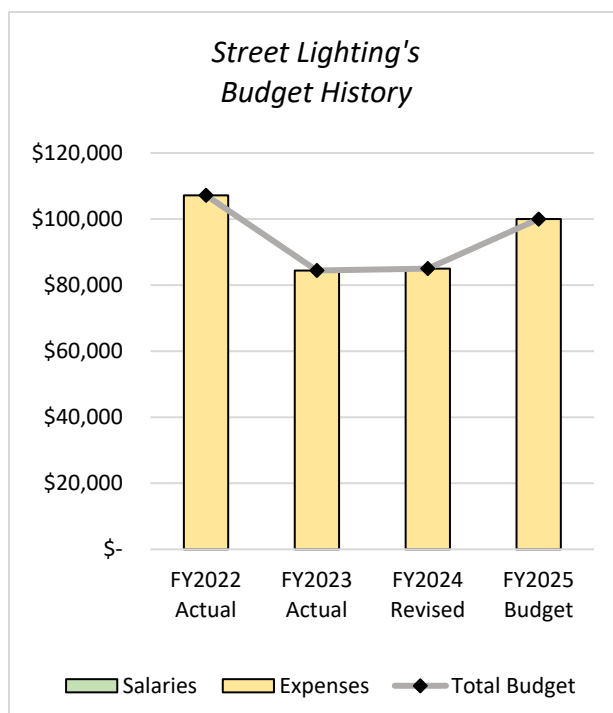
FY25 Budget Summary

The FY25 Street Lighting's total budget is proposed to increase by 17.65%, or \$15,000, compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
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 Budget Highlights & Notes

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





Solid Waste Disposal & Collection

Solid Waste Disposal & Collection's Mission

The mission of this 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, the Town raises funds to provide an efficient, environmentally sounds, and cost-effective program.

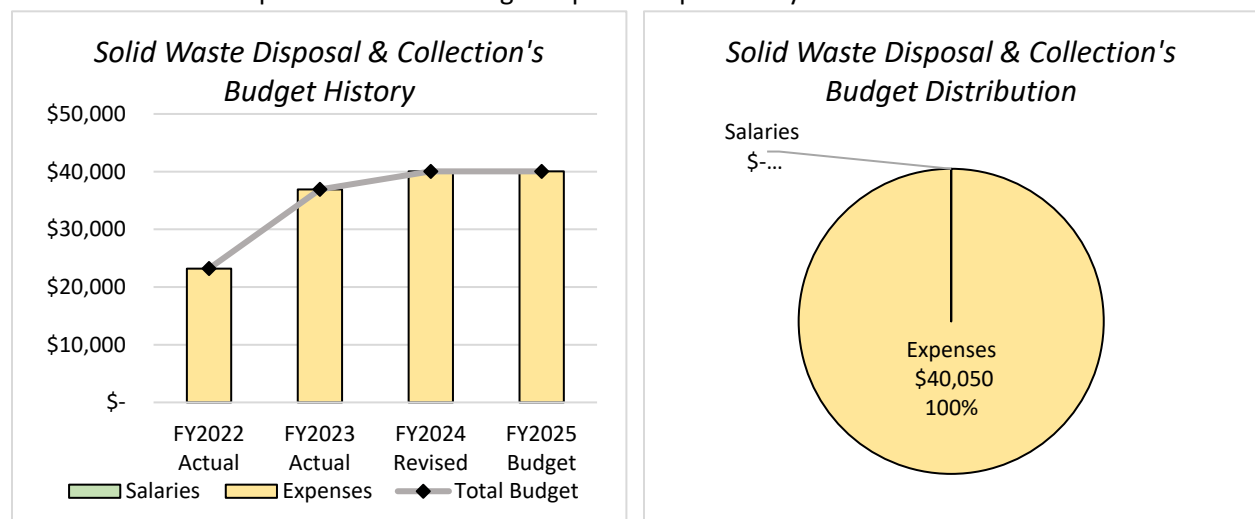
FY25 Budget Summary

The FY25 Solid Waste Disposal & Collection's total budget is proposed to be level funded compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	FY2025 vs. FY2024 % (+/-)
Salaries	-	-	-	-	-	0.00%
Expenses	23,198	36,918	40,050	40,050	-	0.00%
Total	\$23,198	\$36,918	\$40,050	\$40,050	\$0	0.00%

FY25 Budget Highlights & Notes

- Funding in this budget will support the maintenance of the State Hospital landfill cap, including groundwater monitoring, in addition to the landfill on East Belcher Road. Some maintenance and monitoring is currently being done by the solar company leasing space from the Town. However, monitoring outside of the solar field is performed by the Town.
- Annual household hazardous waste collection – light bulbs, oil based paint, used oil, and other materials – continues to be a successful event for the residents to properly dispose of this waste, and these expenses are increasing compared to previous years.





Debt Service

Debt Service's Mission

The mission of the Debt Service account is 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.

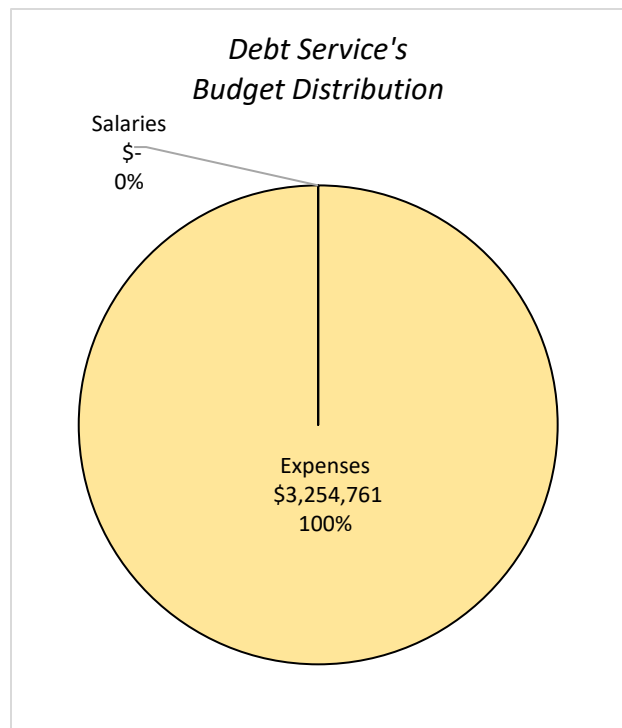
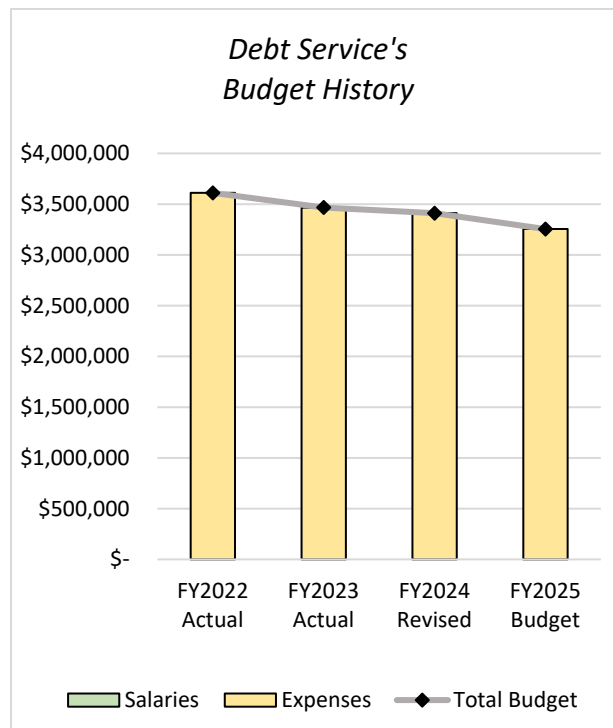
FY25 Budget Summary

The FY25 Debt Service's total budget is proposed to decrease by 4.58%, or \$156,308, compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024 \$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
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 Budget Highlights & Notes

- As of FY24, the General Fund has not added any additional debt to be served.
- The FY25 Debt Service Schedule details an overall decrease inclusive of a 2.53% decrease in principal payments, 11.13% decrease in interest payments, and level funding of an expense budget of \$25,000 to address debt issuance expenses and/or short term borrowing needs.





State & County Assessments

State & County Assessments' Mission

The mission of the State & County Assessments is to fund certain charges that are levied on the Town by state law. These charges are not subject to town meeting appropriation. The primary item includes the Town's assessment for the regional charter schools' tuition.

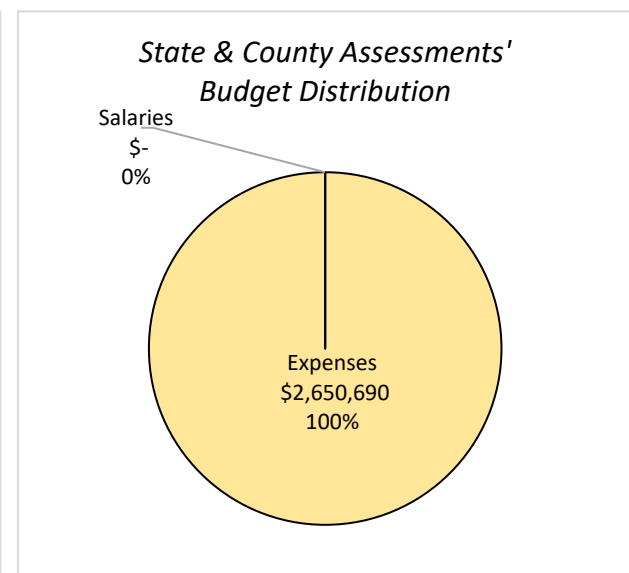
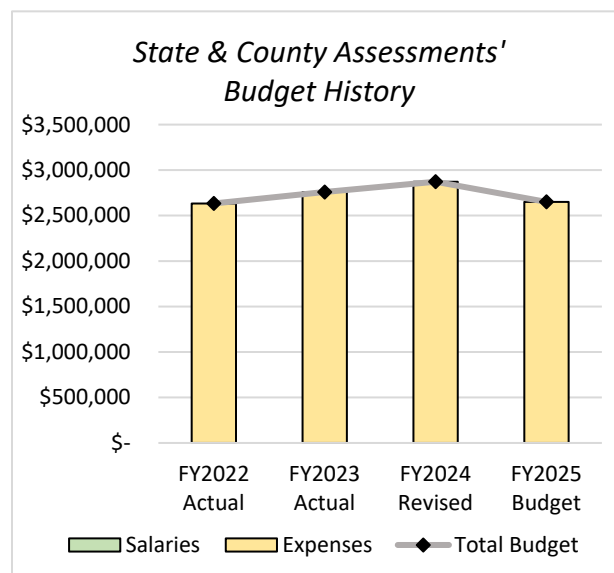
FY25 Budget Summary

The FY25 State & County Assessments' total budget is proposed to decrease by 7.70%, or \$221,203, compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
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%

FY25 Budget Highlights & Notes

- The FY25 fiscal plan allows for state and county assessments to increase/decrease based on the most recent governor's proposal.
- The State charges levied on the Town by state law are not subject to town meeting appropriation, and this budget is for informational purposes only. 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.





Overlay

Overlay's Mission (Unappropriated Account)

The mission of the Overlay account is to fund the cost of property tax abatements, exemptions, and appeals made to the State Appellate Tax Board or the courts.

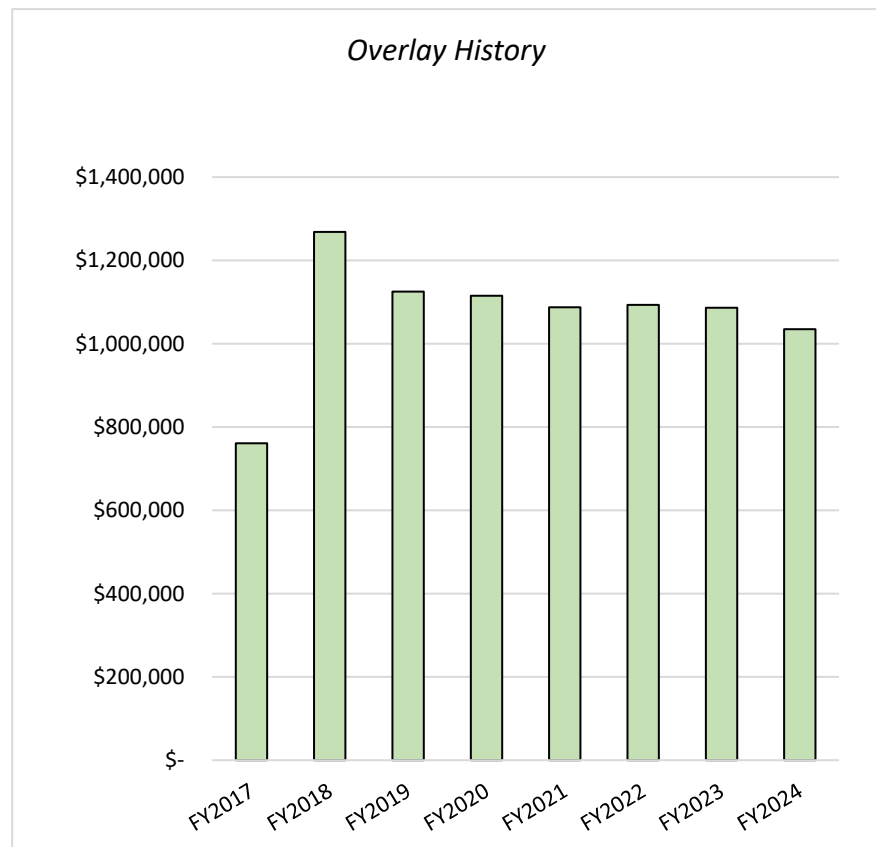
Description

"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 limitations of "Proposition 2 ½".

After all abatements and exemptions have been settled in 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 in the overlay balance that 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
FY2017	\$760,836
FY2018	\$1,268,313
FY2019	\$1,124,962
FY2020	\$1,114,948
FY2021	\$1,087,651
FY2022	\$1,093,257
FY2023	\$1,086,142
FY2024	\$1,034,649





Snow & Ice Deficit

Snow & Ice Deficit's Mission (Unappropriated Account)

The mission of the Snow & Ice Deficit account is to help 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, and the Town's budget plan each year makes allowances 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 appropriation, 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's allowance.

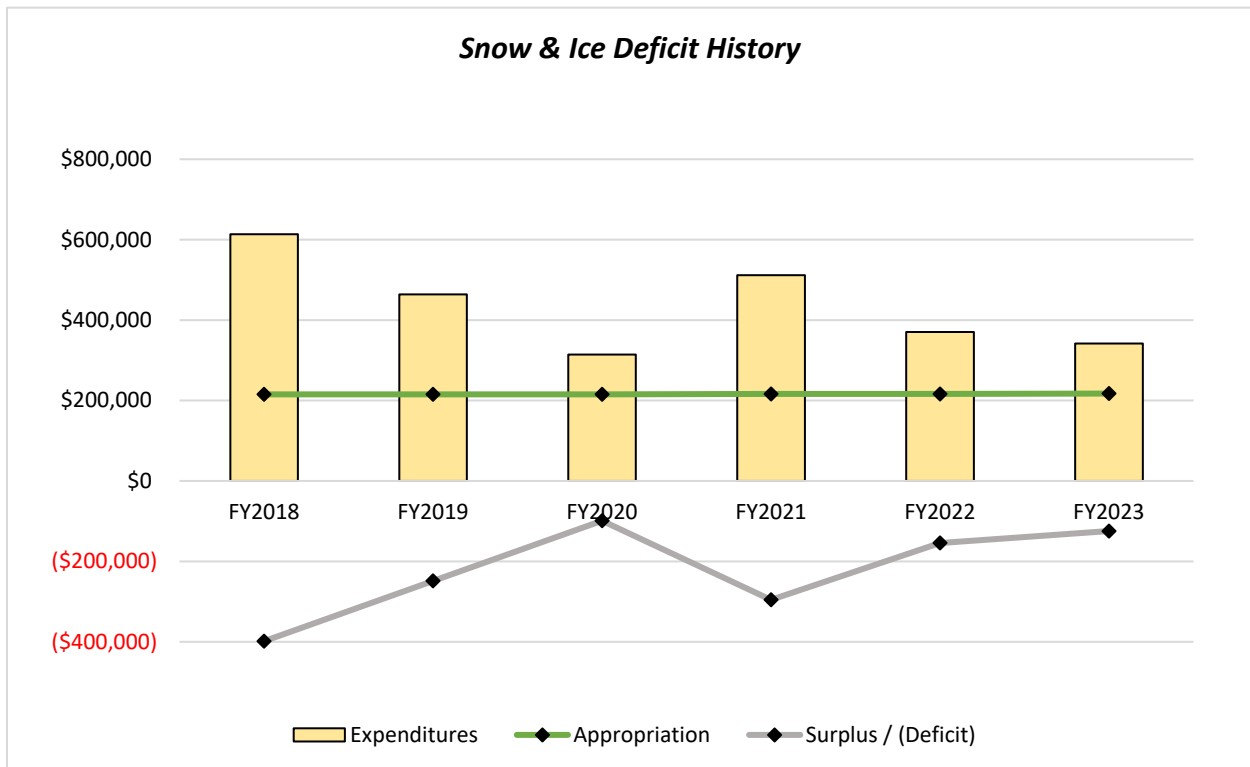
By the Town of annual town meeting, the size of the deficit is known or at least susceptible to a more precise estimation. Therefore, this allows the budget process to incorporate updated information while making final revisions to the proposed budget. Authorization to spend in excess of the appropriated budget for snow and ice removal requires approval by the Town Manager.

In FY2022, the Federal Emergency Management Agency (FEMA) approved a grant totaling \$156,671.69 to reimburse the Town for expenses related to the January 29th to 30th, 2022 snow disaster. This reduced the overall snow and ice deficit in the budget.



Summary

Fiscal Year	Snow Appropriation	Snow Expenditures	Surplus / (Deficit)
FY2018	\$215,300.00	\$613,721.99	\$(398,421.99)
FY2019	\$215,300.00	\$463,919.40	\$(248,619.40)
FY2020	\$215,300.00	\$314,303.98	\$(99,003.98)
FY2021	\$216,300.00	\$511,776.21	\$(295,476.21)
FY2022	\$216,300.00	\$370,604.19	\$(154,304.19)
FY2023	\$217,300.00	\$341,916.68	\$(124,616.68)
FY2024	TBD	TBD	TBD





Pension

Pensions' Mission

The mission of the Pensions account is to facilitate and fund the continued participation in the Norfolk County Retirement System (NCRS) in order to provide retirement benefits for Town employees, including non-educator School employees.

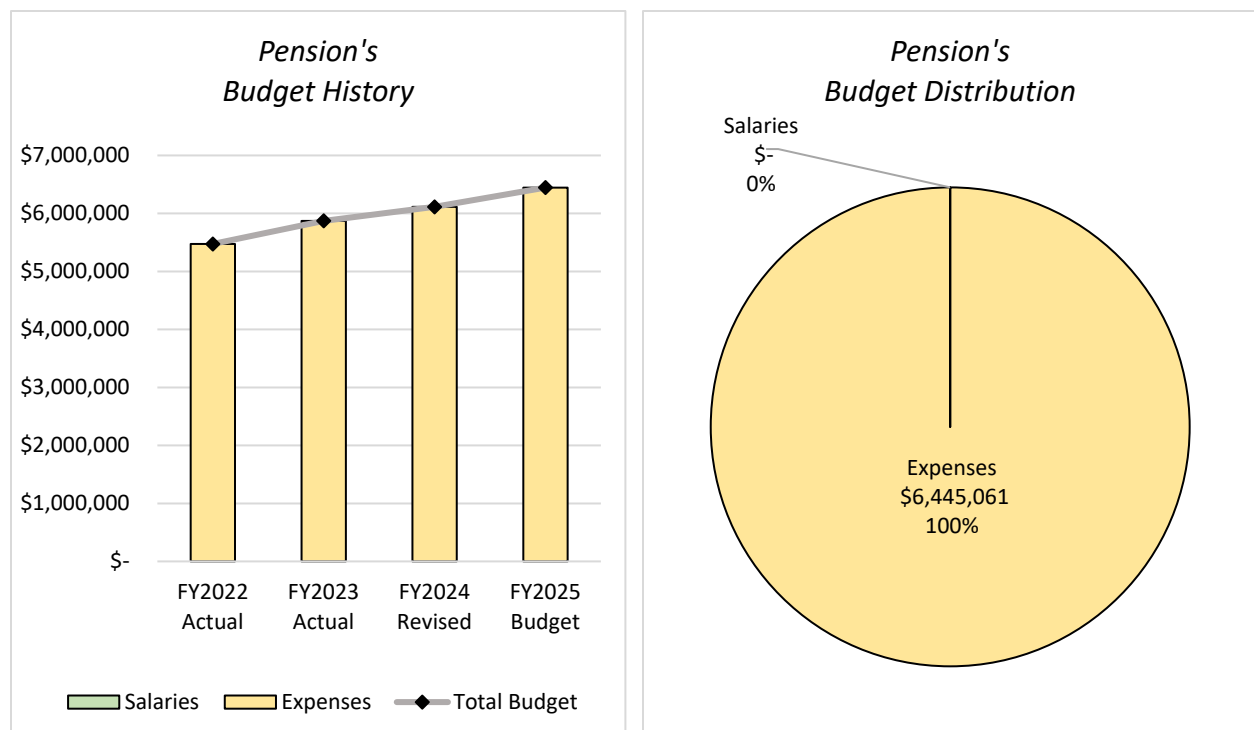
FY25 Budget Summary

The FY25 Pension total budget is proposed to increase by 5.44%, or \$332,495, compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
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%

FY25 Budget Highlights & Notes

- The FY25 budget represents the actuarially calculated amount of funding needed according to the NCRS to fully fund pensions of the Town of Foxborough retirees.





Other Post Employment Benefits

Other Post Employment Benefits' Mission

The mission of the Other Post Employment Benefits (OPEB) account 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.

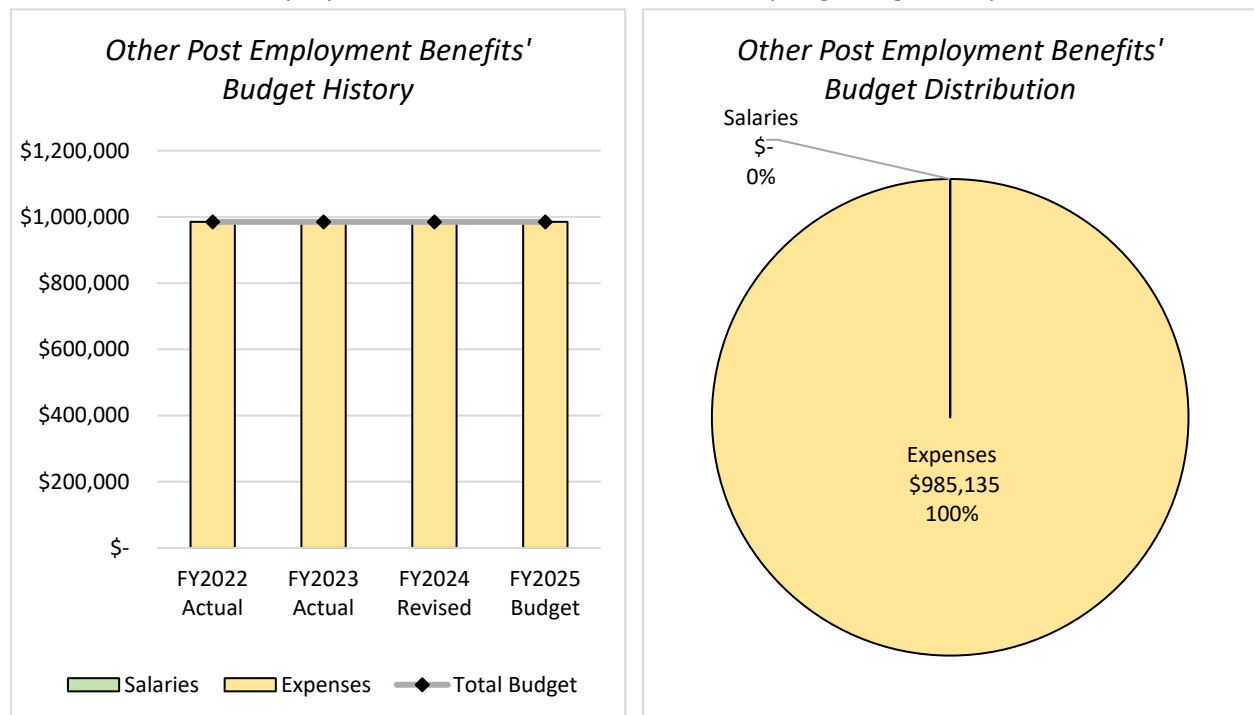
FY25 Budget Summary

The FY25 OPEB total budget is proposed to be level funded compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
Expenses	985,135	985,135	985,135	985,135	-	0.00%
Total	\$985,135	\$985,135	\$985,135	\$985,135	\$-	0.00%

FY25 Budget Highlights & Notes

- The FY25 budget represents the actuarially calculated amount of funding needed to fund OPEB costs for both Town and Foxborough Public School employees. The Water & Sewer contributions to this year's funding total reside in their respective budgets.
- The Town is committed and still on track to fully fund the OPEB liability before 2038, if not sooner, with repurposed funds from the Pension Liability beginning in the year 2029 (estimated).





Unemployment Compensation

Unemployment Compensation's Mission

The mission of the Unemployment Compensation account is 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).

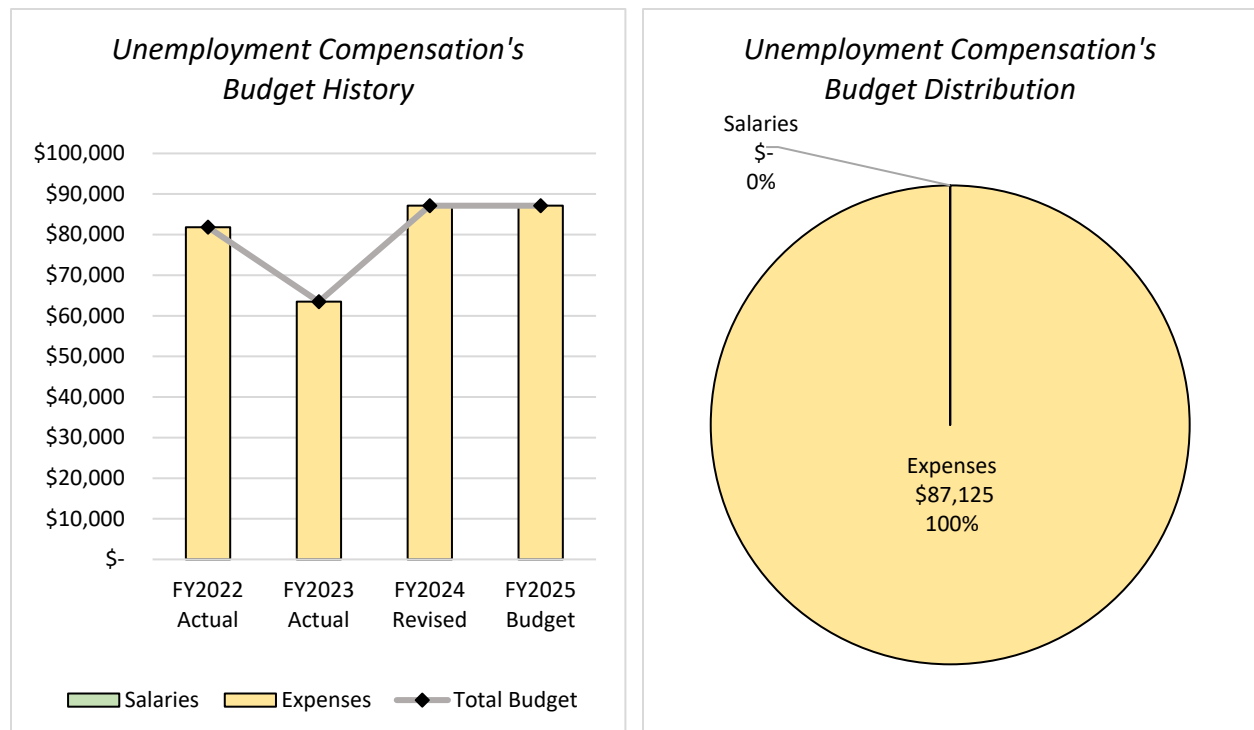
FY25 Budget Summary

The FY25 Unemployment Compensation's total budget is proposed to be level funded compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
Expenses	81,835	63,481	87,125	87,125	-	0.00%
Total	\$81,835	\$63,481	\$87,125	\$87,125	-	0.00%

FY25 Budget Highlights & Notes

- 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.





Group Insurance

Group Insurance's Mission

The mission of the Group Insurance account is to provide health and life insurance coverage for full-time and retired municipal employees.

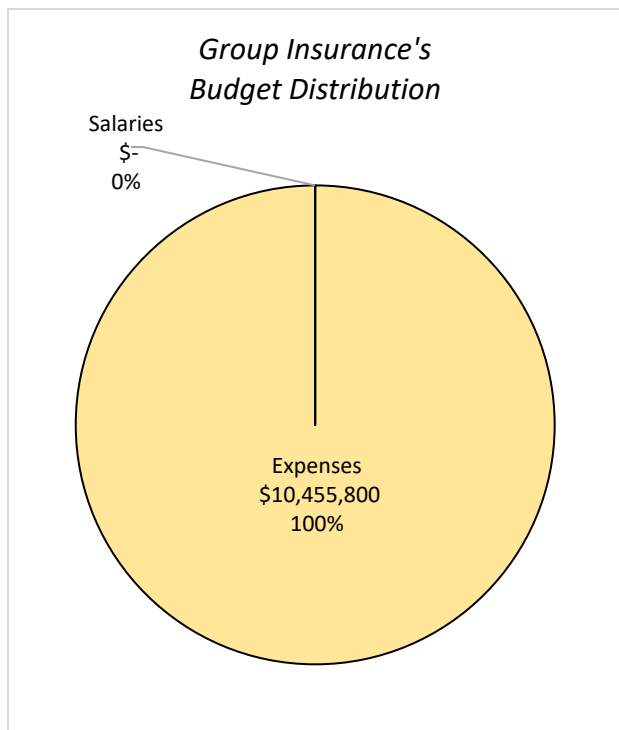
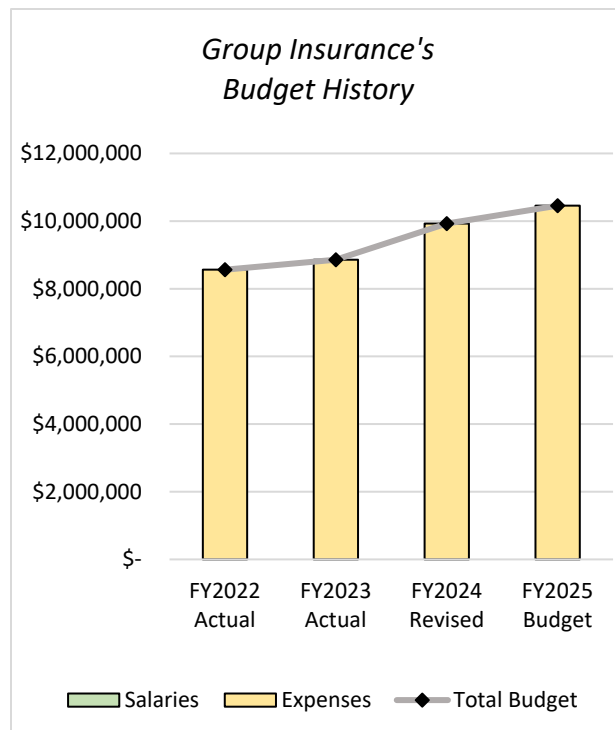
FY25 Budget Summary

The FY25 Group Insurance's total budget is proposed increase by 5.33%, or \$529,500, compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
Expenses	8,563,522	8,857,633	9,926,300	10,455,800	529,500	5.33%
Total	\$8,563,522	\$8,857,633	\$9,926,300	\$10,455,800	\$529,500	5.33%

FY25 Budget Highlights & Notes

- The Town's health insurance costs are estimated to increase 5.75% per Massachusetts Interlocal Insurance Association (MIIA), which is lower than their initial estimate of 10.0%.
- 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.





Risk Management

Risk Management's Mission

The mission of the Risk Management account is to provide property, casualty, and worker's compensation insurance coverage for all Town buildings, employees, boards / commission, equipment, and services.

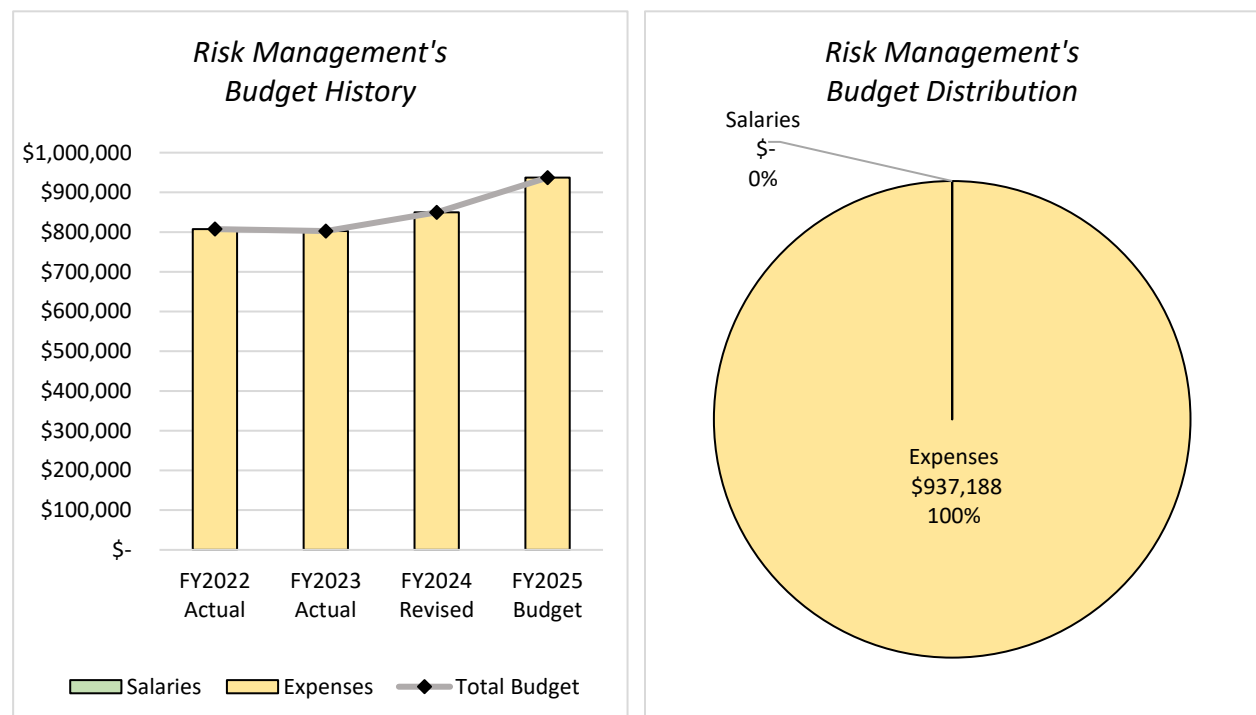
FY25 Budget Summary

The FY25 Risk Management's total budget is proposed increase by 10.28%, or \$87,383, compared to FY24.

	FY2022 Actual	FY2023 Actual	FY2024 Revised	FY2025 Budget	FY2025 vs. FY2024	
					\$ (+/-)	% (+/-)
Salaries	-	-	-	-	-	0.00%
Expenses	807,536	802,624	849,805	937,188	87,383	10.28%
Total	\$807,536	\$802,624	\$849,805	\$937,188	\$87,383	10.28%

FY25 Budget Highlights & Notes

- The Town's risk management insurance costs are estimated to increase 10.28% per Massachusetts Interlocal Insurance Association (MIIA).
- The FY24 budget for comprehensive liability coverage was underfunded by \$50,000. The FY25 budget represents a larger than normal increase to bring the budget in line with costs.
- The Town will continue to update and review all insurance policies, property lists, and employee records to maintain adequate insurance protection for the Town.





Debt Service & Major Liabilities

Debt Service and Major Liabilities

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.

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.

Outstanding Debt as of 6/30/2023

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	\$0	\$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



Outstanding Debt to Maturity General Non-Exempt and Exempt (FY2025-FY2051)

Year	General Non-Exempt			Exempt from Proposition 2 1/2		
	Principal	Interest	Total	Principal	Interest	Total
FY2025	870,000	513,011	1,383,011	1,661,000	215,750	1,876,750
FY2026	895,000	475,176	1,370,176	1,110,000	172,338	1,282,338
FY2027	920,000	436,092	1,356,092	1,110,000	136,546	1,246,546
FY2028	950,000	395,757	1,345,757	905,000	103,455	1,008,455
FY2029	975,000	359,715	1,334,715	905,000	73,066	978,066
FY2030	1,005,000	322,257	1,327,257	905,000	42,676	947,676
FY2031	1,035,000	289,235	1,324,235	385,000	22,251	407,251
FY2032	1,060,000	254,656	1,314,656	380,000	11,788	391,788
FY2033	1,090,000	217,294	1,307,294	30,000	-	30,000
FY2034	1,115,000	186,231	1,301,231	-	-	-
FY2035	1,135,000	154,419	1,289,419	-	-	-
FY2036	1,160,000	122,006	1,282,006	-	-	-
FY2037	845,000	88,844	933,844	-	-	-
FY2038	860,000	71,944	931,944	-	-	-
FY2039	890,000	46,144	936,144	-	-	-
FY2040	915,000	19,444	934,444	-	-	-
FY2041	-	-	-	-	-	-
FY2042	-	-	-	-	-	-
FY2043	-	-	-	-	-	-
FY2044	-	-	-	-	-	-
FY2045	-	-	-	-	-	-
FY2046	-	-	-	-	-	-
FY2047	-	-	-	-	-	-
FY2048	-	-	-	-	-	-
FY2049	-	-	-	-	-	-
FY2050	-	-	-	-	-	-
FY2051	-	-	-	-	-	-
Total	\$15,720,000	\$3,952,221	\$19,672,221	\$7,391,000	\$777,870	\$8,168,870



Outstanding Debt to Maturity Self-Supporting and Total Combined Debt (FY2025-FY2051)

Year	Self-Supporting			Total Combined Debt		
	Principal	Interest	Total	Principal	Interest	Total
FY2025	1,795,846	925,545	2,721,391	4,326,846	1,654,306	5,981,152
FY2026	1,826,631	858,180	2,684,810	3,831,631	1,505,693	5,337,324
FY2027	1,866,512	789,102	2,655,614	3,896,512	1,361,740	5,258,251
FY2028	1,911,492	717,870	2,629,362	3,766,492	1,217,082	4,983,574
FY2029	1,956,572	654,043	2,610,616	3,836,572	1,086,824	4,923,396
FY2030	1,745,000	590,730	2,335,730	3,655,000	955,663	4,610,663
FY2031	1,780,000	531,002	2,311,002	3,200,000	842,488	4,042,488
FY2032	1,810,000	482,105	2,292,105	3,250,000	748,549	3,998,549
FY2033	1,555,000	427,922	1,982,922	2,675,000	645,216	3,320,216
FY2034	1,580,000	387,707	1,967,707	2,695,000	573,938	3,268,938
FY2035	1,605,000	346,843	1,951,843	2,740,000	501,262	3,241,262
FY2036	1,630,000	305,328	1,935,328	2,790,000	427,334	3,217,334
FY2037	1,655,000	263,114	1,918,114	2,500,000	351,958	2,851,958
FY2038	1,680,000	226,299	1,906,299	2,540,000	298,243	2,838,243
FY2039	1,710,000	182,785	1,892,785	2,600,000	228,929	2,828,929
FY2040	1,740,000	138,520	1,878,520	2,655,000	157,964	2,812,964
FY2041	1,095,000	99,187	1,194,187	1,095,000	99,187	1,194,187
FY2042	550,000	73,572	623,572	550,000	73,572	623,572
FY2043	550,000	58,858	608,858	550,000	58,858	608,858
FY2044	550,000	44,143	594,143	550,000	44,143	594,143
FY2045	550,000	29,429	579,429	550,000	29,429	579,429
FY2046	550,000	14,714	564,714	550,000	14,714	564,714
FY2047	-	-	-	-	-	-
FY2048	-	-	-	-	-	-
FY2049	-	-	-	-	-	-
FY2050	-	-	-	-	-	-
FY2051	-	-	-	-	-	-
Total	\$31,692,052	\$8,146,996	\$39,839,048	\$54,803,052	\$12,877,087	\$67,680,139



Pension Liability

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)

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 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).

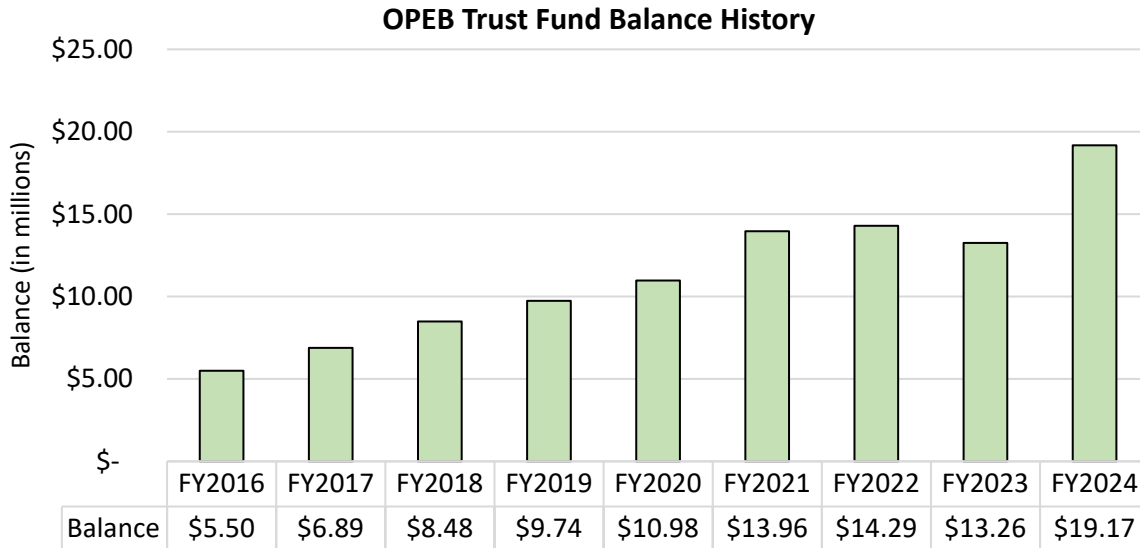
For the Fiscal Year	Period Ending on the Measurement Date of:	I. Total OPEB Liability	II. Fiduciary Net Position as of 6.04% return	III. Net OPEB Liability [I. - II.]	IV. Funded Ratio [II. / I.]
2023	June 30, 2023	49,956,867	16,120,737	33,836,130	32.27%
2024	June 30, 2024	52,455,158	18,190,162	34,264,996	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%

The tables on the following page show the balance in the OPEB Trust Fund as of the end of June 2024, \$19,173,516, and the most recent available funding schedule. An additional table shows the funding ratios for the surrounding communities.



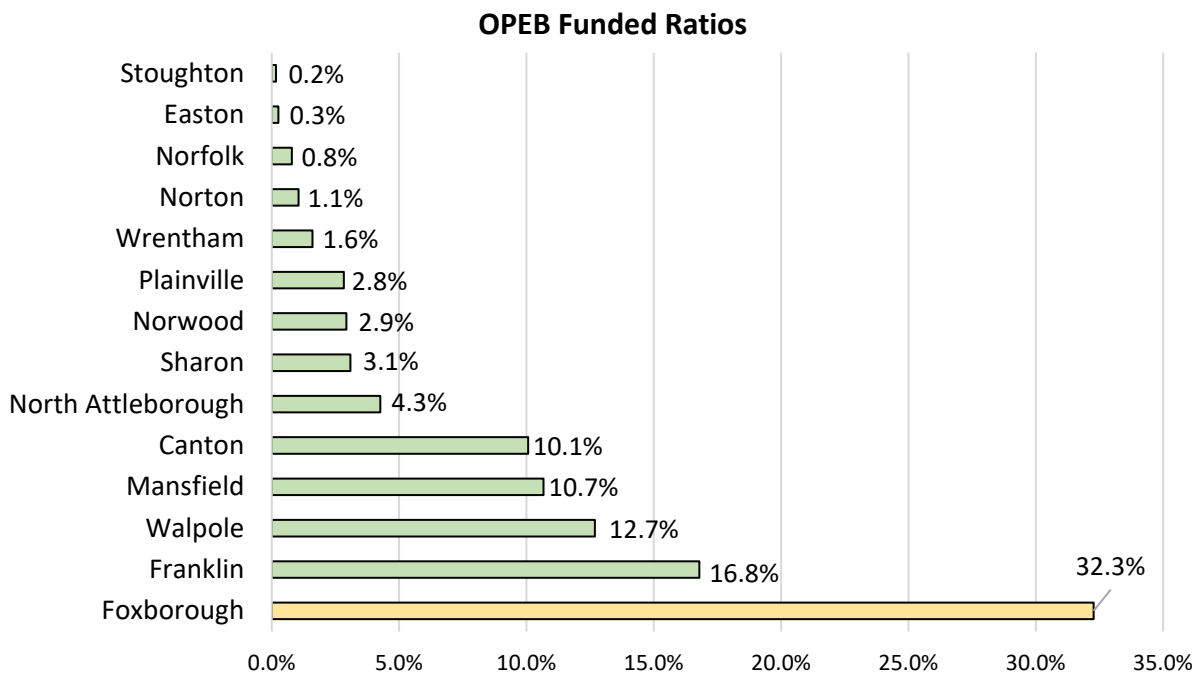
OPEB Trust Fund Balance

The table below shows the balance of the OPEB Trust Fund as of December 2023 from FY2016 to FY2023. FY2024's balance is as of June 30th.



OPEB Funded Ratios (Foxborough and Surrounding Communities)

The table below provides the most recent available audited information from Foxborough and neighboring communities about the OPEB liability. As shown, Foxborough's Funded Ratio ranks well (i.e., a higher funding ratio is better) in comparison with the other municipalities.



Section 5 -- Capital Outlay



Capital Overview

Introduction

The Town of Foxborough's five-year capital improvement plan (CIP) for FY2025-FY2029 will enable the Town to address significant equipment, infrastructure, and facility needs. There are significant investments needed in the near future for roads, sidewalks, water mains, PFAS treatment plants, DPW Facility renovation/addition, Taylor School renovation, and a potential Community Center. The new Town Hall building and Burrell School renovation were both funded within the levy limit meaning both projects were not funded with excluded debt.

During the pandemic, the Town was able to leverage ARPA funding and was able to fund the entire FY2023 capital plan using mostly grant funds. Historically, the Town has used several sources to fund its capital budget. Police cruisers, snowplows, and several other pieces of equipment are traditionally funded as capital outlay through the annual operating budget. Everything else is funded through the annual capital budget.

The Town's capital requests are funded primarily from the following sources: Free Cash, Ambulance Fund, Meals Tax, Chapter 90, Water Receipts, Water Retained Earnings, Sewer Receipts, Sewer Retained Earnings, Revolving Funds, Bond Issuances, Capital Stabilization Fund, Grants, Gifts/Donations, Operating Budget Surplus, and surplus funds remaining after capital projects are completed. In addition, the Town may be eligible for funding from the Massachusetts School Building Authority (MSBA)'s School Building Assistance Program. All capital requests ultimately require Town Meeting approval. Capital requests are submitted to the financial team at the same time as operating budget requests.

The CIP plan is the result of a team effort between the Town's financial team, department heads, and several boards/committees. As mentioned in the Budget Process section in the introduction, the Capital Improvement Planning Committee also plays a role in the annual budget process. Their process is outlined below:

- 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 Selectmen'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.



FY2025 Capital Improvement Plan

Capital Improvement Plan Narratives

Information Systems: Network Infrastructure Refresh and Maintenance

\$200,000 in funding was approved to support the town-wide data center established in 2014. These systems support all town departments by providing information technology services such as file storage, application and database hosting, telephone, email, internet, building security, building controls (HVAC, Lighting, Audio & Video transmission, etc.), and other systems. In addition, manufacturer software and hardware support are often ending for critical components, and cyber security threats continue to target local governments. The amount requested supports the refresh and maintenance of hardware and software while addressing growing cybersecurity threats.

Police: Public Safety JPS Server Replacement

This approved funding totaling \$35,938 will be used to support the replacement of a public safety server, which will exceed its end-of-life support starting in August 2025.

Police: Utility Vehicle

\$40,000 was approved to support the purchase of an additional utility all-terrain vehicle to assist with the management of Gillette Stadium operations.

Police: Ballistic Shields for Cruisers

This funding will be used to support the replacement of ballistic shields with light weight rifle and handgun rated shields that are to be deployed in each patrol car and will be part of the various tools used to deescalate hostile and potentially life-threatening encounters. \$62,300 was approved to support the replacement shields.

Police: Taser Replacement Payment

\$49,844 in funding was approved to support the third of five payments related to the replacement of the Police Department's taser equipment.

Police: Body Camera Payment

\$51,413 in funding was approved to support the third of five payments related to the replacement of the Police Department's body camera equipment.

Police: Duty Firearm Replacement

\$75,000 in funding was approved to support the replacement of duty firearms with a red dot sight optics package consistent with patrol rifles.

Fire: Engine & Ambulance Lease Payments

\$207,137 was approved to support the annual lease payment for two ambulances and one fire engine.



Fire: Staff Command Vehicle

\$78,000 was approved to support the replacement of one of the Fire Department's staff command vehicles, Car 24.

Fire: Utility Vehicle

\$82,000 was approved to support the purchase of an additional utility all-terrain vehicle to assist with the management of Gillette Stadium operations.

Joint Public Safety Building: Camera System Upgrades

\$39,741 was approved to support the continued renovation and expansion of the building's existing camera infrastructure to provide reliable, secure coverage.

Joint Public Safety Building: Police Locker Room Expansion

With today's staffing patterns, the locker room is at capacity and can no longer accommodate any additional female staff. \$750,000 was approved to support the renovation and expansion of the existing locker room footprint.

Joint Public Safety Building: Mechanic Lifts

\$101,000 was approved to replace lifts in the Joint Public Safety Building's maintenance bay that were originally purchased in 2007. The lifts themselves are no longer manufacturer supported and are at the end of their useful life.

Joint Public Safety Building: Maintenance Trailer

\$73,623 was approved to purchase a new maintenance trailer that will enhance the building's operational capacity, especially in the performance of routine maintenance. In addition, this trailer will also allow the Town to perform mobile servicing of other fire department equipment allowing Foxborough facilities to remain open for major services and repairs.

Public Works: Street Construction (Chapter 90 & TNC)

Chapter 90 funds (\$620,000-650,000) are provided by the State based on road miles and population. A total of \$950,000 was approved to support street reconstruction including funds from the Fair Share allocation through the Chapter 90 program. In addition, smaller revenue streams such as assessments from transportation network companies (TNCs) shall also be used to support the \$950,000 in street infrastructure investment.

Public Works: Street + Sidewalk Reconstruction (Meals Tax)

The financial policies of the Town target a minimum of \$1,000,000 toward roadway and sidewalk improvements. However, due to limitations with Chapter 90 and TNC Funding that totals approximately \$650,000 on an annual basis, additional sources such as the Meals Tax are used. In FY25, \$350,000 from Meals Tax revenue was approved to support street and sidewalk reconstruction projects.



Public Works: DPW Facility Renovation

The Public Works Equipment Maintenance Division is responsible for not only the repair of hundreds of pieces of equipment operated by not only by Public Works but also all the Town owned police vehicle and school buses. The existing Public Works facility was built in the 1970s, and it has received minimal upgrades since then. To assist with bringing the facility up to industry standards as well as provide a safe workplace according to modern standards, \$16,000,000 in excluded borrowing authorization was approved to fund the renovation and expansion of the facility.

Public Works: Vehicle Replacement

\$75,000 was approved to support replacement of one of the Department's existing pickup fleet.

Public Works: Grass Sweep

\$40,000 was approved to support the purchase of a grass sweep to assist with Tree & Park operations. This piece of equipment will be used throughout the Town's playing fields to remove mowed grass in an effective and efficient manner.

Public Works: Lawn Mower

\$165,000 was approved to purchase a new lawn mower to replace the existing Tree & Park Division's existing 2015 16' Toro Groundsmaster Lawn Mower.

Public Works: 6 Wheel Dump Truck

\$910,000 was approved to support the purchase and replacement of three six-wheel dump trucks. Two vehicles with approved individual funding totaling \$320,000 will be used to replace an aging Highway Division vehicle used for the hauling of material and snowplowing operations. In addition, \$270,000 was approved to replace a Tree & Park Division vehicle that is used year-round for log and tree removal as well as snowplowing operations.

Public Works: Multipurpose Tractor (*Approved but funding deferred to fall town meeting*)

\$235,000 was approved but deferred to the fall. If funded, this will allow DPW to consolidate multiple sidewalk snow clearing machines into a single multiple multi-purpose machine.

Human Services: 76 Main Street Acquisition

As noted in the Foxborough Community Center Feasibility Study of 2020, the Town of Foxborough needs a Community Center to support the growth in programs and services offered by the Human Services Department, including Recreation, Veterans Services, and Council on Aging Divisions. Recently, the Church of Latter-Day Saints Foxboro Ward has been listed for sale at a purchase price of \$1,550,000. This 17,257 square foot facility would offer a dramatic improvement over an undersized Senior Center located at 75 Central Street and the Recreation Garage at 80 South Main Street. To support the effort in sourcing a new facility, \$1,550,000 was approved.



Land Use & Economic Development: Master Plan Update

The Town is required by state law (MGL c. 41 §81D) to develop and / or update a master plan every ten years to help coordinate a number of independent internal and external actors, including the Planning Board, the Select Board, the Zoning Board of Appeals, the Design Review Committee, the Building Commissioner, the Historical Commission, the Conservation Commission, the Zoning Enforcement Officer, and other interested parties like developers and property owners. \$100,000 was approved to develop a plan to provide an overarching vision following input from Foxborough's residents, boards, and committees.

Schools: 77 Passenger School Buses (2)

\$252,000 was approved for the purchase of two replacement buses. The district operates its own bus service and replaces buses based on a 10 year or 100,000-mile rotation, whichever occurs first. As of today, the Town owns and operates a fleet twenty-three 77 passenger buses and six 35 passenger minibuses.

Schools: Technology & Networking

The Town has supported an annual replacement budget for the School District to maintain its two (2) data centers, interactive whiteboards, voice lift equipment, UPS, firewall technology, and related software for many years. As noted last year, the cycle requirements to operate in a 1 to 1 environment has greatly increase the annual cost. Based on equipment in use today, the actual need is much higher than this request and will continue to grow over the next few years based on an average four-year cycle. \$350,000 was approved in FY25 to support these efforts.

Schools: Copiers

The School District maintains copiers in all five buildings for use by office staff and teachers. Copiers typically last three to four years with a copy count of 1.2 to 1.5 million copies. \$40,000 in funding was approved to replace a portion of the aging copier fleet.

Water & Sewer Enterprises: Main Street Tank Demolition

\$350,000 was approved to support the demolition of the Main Street water tank and associated equipment. These funds will be used to support the hazardous material remediation and site cleanup.

Water & Sewer Enterprises: Water Main Replacement

The Board of Water & Sewer Commissioners approved an annual \$650,000 investment into water infrastructure as part of the rate structure. The existing 110 miles of water main range in age up to 100 years old. Generally, the life expectancy of any pipe installed is no longer than 50 years. Foxborough has over 20 miles of AC water main that needs to be replaced, and this funding will work toward that goal.



Water & Sewer Enterprises: PFAS Treatment Plant

As the Mass Department of Environmental Protection (MassDEP) and the Environmental Protection Agency (EPA) push to reduce the limit of PFAS allowed in drinking water, the Town has applied for and received State Revolving Fund monies to support the design and construction of a PFAS treatment plant next to the newly constructed green sand filter plant at Pumping Station Road. The State has allocated \$14,000,000 to Foxborough for this project, and these funds from the SRF are to be repaid over 20 years at a 2.0% interest rate.

Water & Sewer Enterprises: Vehicle Replacements

\$185,000 in funding was approved to support the replacement of two vehicles supporting the operations of the Water and Sewer Division. \$171,500 was approved from the Water Fund and \$13,500 was approved from the Sewer Fund. These portions of funding will be used to replace one Division pickup truck and one staff vehicle.

Water & Sewer Enterprises: Valve Trailer

\$90,000 was approved in funding to support the replacement of the Water & Sewer Division's existing valve trailer.



Capital Improvement Plan Schedule

FY2025 Summary of Capital Improvement Requests & Approved Projects				
Department	Description	Requested	Approved	Funding Source
Land Use	Master Plan Update	100,000	100,000	Free Cash
TOTAL GENERAL GOVERNMENT		100,000	100,000	
Information Systems	Management Information Systems Improvements	200,000	200,000	Free Cash
TOTAL INFORMATION SYSTEMS		200,000	200,000	
Police	Duty Firearm Replacement	75,000	75,000	Free Cash
Police	Public Safety JPS Server Replacement	35,938	35,938	Free Cash
Police	Ballistic Shield for Cruisers	62,300	62,300	Free Cash
Police	Polaris Vehicle	40,000	40,000	Police Revolving Fund
Police	Body Cameras	51,413	51,413	ARPA
Police	Tasers	49,844	49,844	Free Cash
TOTAL POLICE		314,495	314,495	
Fire	Engine & Ambulance Lease	207,137	207,137	Ambulance Fund
Fire	UTV Replacement	82,000	82,000	Ambulance Fund
Fire	Car 24 Replacement	78,000	78,000	Ambulance Fund
TOTAL FIRE		367,137	367,137	
JPSB	Upgrade the Camera System	39,741	39,741	Free Cash
JPSB	Police Locker Room Expansion	750,000	750,000	Bonding
JPSB	Maintenance Trailer	73,623	73,623	Free Cash
JPSB	Replacement Lifts for Mechanic	101,000	101,000	Free Cash
TOTAL JPSB		964,364	964,364	
School	Copiers (4)	40,000	40,000	Free Cash
School	Network/Computer/Software Upgrades & Replace	350,000	350,000	Free Cash
School	77 Passenger School Bus (2)	252,000	252,000	Free Cash
TOTAL SCHOOL DEPARTMENT		642,000	642,000	
Public Works	16' Toro Groundskeeper Mower	165,000	165,000	Free Cash
Public Works	Grass Sweep - T&P	40,000	40,000	Free Cash
Public Works	Trackless MT7	235,000	-	Free Cash - deferred to the Fall
Public Works	Mack 6 Wheel Dump	320,000	320,000	Free Cash
Public Works	6 Wheel Dump - T&P	270,000	270,000	Free Cash
Public Works	Mack 6 Wheel Dump	320,000	320,000	Free Cash
Public Works	Chevy 3500	75,000	75,000	Free Cash
Public Works	DPW Facility Renovation & Expansion	16,000,000	16,000,000	Bonding
TOTAL HIGHWAY DEPARTMENT		17,425,000	17,190,000	
Human Services	Acquisition of 76 Main Street	1,550,000	1,550,000	
TOTAL HUMAN SERVICES		1,550,000	1,550,000	
TOTAL GENERAL FUND REQUESTS		21,562,996	21,327,996	



Department	Description	Requested	Approved	Funding Source
Water / Sewer	Chevy 3500 Utility Truck	135,000	135,000	Water / Sewer Receipts
Water	Valve Trailer for Water Department	90,000	90,000	Water Receipts
Water	Main Street Water Tank Demolition	350,000	350,000	Water Receipts
Water	PFAS Treatment Plant (SRF Funding)	14,000,000	14,000,000	SRF Loan
Water	Water Main Replacement	650,000	650,000	Water Receipts
Water	Chevy Traverse	50,000	50,000	Water Receipts
TOTAL WATER/SEWER ENTERPRISE FUND REQUESTS		15,275,000	15,275,000	
TOTAL ENTERPRISE FUND REQUESTS		15,275,000	15,275,000	
Roads	Street Reconstruction from Free Cash via Meals Tax			
CHAPTER 90 est.	Street Reconstruction	950,000	950,000	Chapter 90, Fair Share, & TNC
Meals Tax	Street Reconstruction	350,000	350,000	Free Cash
TOTAL HIGHWAY IMPROVEMENTS/MEALS TAX FUND REQUEST		1,300,000	1,300,000	
GRAND TOTAL		38,137,996	\$37,902,996	



FY2025 – FY2029 5 Year CIP Forecast

Dept/Description	FY2024 Approved	FY2025 Plan	FY2026 Plan	FY2027 Plan	FY2028 Plan	FY2029 Plan	TOTAL FY25-29
TOWN WIDE							
Vehicles & Equipment/Other							
Management Information Systems	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
Full Certification (5-year valuation)	120,000						-
POLICE							
Facilities, Vehicles & Equipment							
Prisoner Transport Van	105,902						-
Technology Improvements		35,938					35,938
Utility Vehicle		40,000					40,000
Cruiser Camera Upgrades						75,000	75,000
Cruiser Ballistic Shields		62,300					62,300
Investigative Layout Improvements			25,000				25,000
Taser Replacement	49,844	49,844	49,844	49,845			149,533
Portable Radios				200,000			200,000
Body Cameras		51,413	53,469	55,608			160,490
Firearm Replacements		75,000					75,000
FIRE							
Facilities, Vehicles & Equipment							
Ambulance Replacement	395,000		385,000				385,000
Engine & Ambulance Lease	207,137	207,137	207,137	207,137			621,411
Engine Replacement					950,000		950,000
Staff Command Vehicle		78,000	78,000				156,000
Utility Vehicle		82,000					82,000
SCBA Replacement			495,000				495,000
JOINT PUBLIC SAFETY BUILDING							
Facilities, Vehicles & Equipment							
Camera System Upgrades		39,741					39,741
Police Locker Room Expansion		750,000					750,000
Mechanic Lifts		101,000					101,000
Maintenance Trailer		73,623					73,623
HIGHWAY							
Infrastructure							
Street Reconstruction (CHP 90)	650,000	950,000	950,000	950,000	950,000	950,000	4,750,000
Street + Sidewalk Reconst (Meals Tax)	350,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Payson Rd Irrigation System	75,000						-
Facilities							
DPW Facility Renovation & Addition	750,000	16,000,000					16,000,000
Vehicles & Equipment							
Vehicle Replacement	67,500	75,000	135,000	145,000			355,000
Street Sweeper	55,000						-
Grass Sweep		40,000					40,000
Stump Grinder	100,000						-
Lawn Mower	85,000	165,000					165,000
6-Wheel Dump Truck		910,000					910,000
1-Ton Dump Truck	250,000		135,000	145,000			280,000
Multipurpose Tracker *		235,000					235,000
Skidsteer Loader			70,000				70,000
Front End Loader			320,000				320,000
Backhoe	175,000						-
HUMAN SERVICES							
Facilities							
76 Main Street Acquisition		1,550,000					1,550,000
LAND USE							
Infrastructure/Other							
Master Plan Update		100,000					100,000



Dept/Description	FY2024 Approved	FY2025 Plan	FY2026 Plan	FY2027 Plan	FY2028 Plan	FY2029 Plan	TOTAL FY25-29
LIBRARY							
Facilities							
Teen Room Renovations			25,000				25,000
Library Bookmobile				75,000			75,000
TOTAL MUNICIPAL	\$3,635,383	\$22,220,996	\$3,478,450	\$2,377,590	\$2,450,000	\$1,575,000	\$32,102,036
FOXBOROUGH PUBLIC SCHOOLS							
Vehicles & Equipment							
Buses & Vans	447,000	252,000	382,000	388,500	393,000	392,000	1,807,500
Technology/Networking	200,000	350,000	350,000	350,000	350,000	350,000	1,750,000
Office Copiers	40,000	40,000	40,000	40,000	40,000	40,000	200,000
Music/Band Equipment	50,000						-
TOTAL FOXBOROUGH PUBLIC SCHOOLS	\$737,000	\$642,000	\$772,000	\$778,500	\$783,000	\$782,000	\$3,757,500
WATER							
Infrastructure							
Main St Water Tank Demolition		350,000					350,000
Water Main Replacement	1,000,000	650,000	1,000,000	1,000,000	1,000,000	1,000,000	4,650,000
Facilities							
PFAS Treatment Plant	785,000	14,000,000					14,000,000
Vehicle Storage Unit & Office Building							-
WATER							
Vehicles & Equipment							
Vehicle Replacement		171,500	100,000		150,000		421,500
1 Ton Dump Truck	270,000						-
Valve Trailer		90,000					90,000
Backhoe/Loader			250,000				250,000
SEWER							
Vehicles & Equipment							
Vehicle Replacement	30,000	13,500					13,500
TOTAL ENTERPRISE FUNDS	2,085,000	15,275,000	1,350,000	1,000,000	1,150,000	1,000,000	18,775,000
GRAND TOTAL	\$6,457,383	\$38,137,996	\$5,600,450	\$4,156,090	\$4,383,000	\$3,357,000	\$54,634,536
PROPOSED FUNDING	FY2024 Approved	FY2025 Plan	FY2026 Plan	FY2027 Plan	FY2028 Plan	FY2029 Plan	TOTAL FY25-29
General Obligation Bonding	750,000	18,300,000					18,300,000
MSBA/Other Grant Reimbursement							-
Taxation							-
Free Cash and/or Grant	2,263,246	2,970,859	2,135,313	1,998,953	1,333,000	1,407,000	9,845,125
Stabilization-Capital							-
Ambulance Receipts	602,137	367,137	1,087,137	207,137	950,000		2,611,411
Apparatus Receipts							-
Overlay Surplus							-
Chapter 90/TNC	650,000	950,000	950,000	950,000	950,000	950,000	4,750,000
Meals Tax							-
Reallocation of Prior Yr. Vote							-
Operating Budget Surplus	107,000						-
Special Revenue Funds		40,000	78,000				118,000
SRF Loan		14,000,000					14,000,000
Water Receipts & Bonding	2,055,000	1,261,500	1,315,000	1,000,000	1,135,000	1,000,000	5,711,500
Water Retained Earnings							-
Sewer Receipts & Bonding	30,000	13,500	35,000		15,000		63,500
Sewer Retained Earnings							-
PROPOSED FUNDING TOTAL	\$6,457,383	\$37,902,996	\$5,600,450	\$4,156,090	\$4,383,000	\$3,357,000	\$52,042,536

Notes:

FY24 includes funds appropriated at the 2023 (\$5,537,981) and 2024 (\$919,402) annual town meetings.

* Trackless MT7 Multipurpose Tracker (\$235,000) was deferred to the fall.



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Section 6 -- Appendices



Community Profile

THE TOWN OF FOXBOROUGH, MASSACHUSETTS

An excerpt from the Annual Report dated June 30, 2023

General



The Town of Foxborough, with a land area of 20.08 square miles, is located in Norfolk County in southeastern Massachusetts approximately 24 miles south of Boston. The Town, which was settled in 1704 and incorporated as a town in 1778, was named for Charles James Fox, British Champion of the American Colonies. According to the 2020 federal census, the Town has a population of approximately 18,618 persons.

In 1781, the Foxborough Foundry was established for casting cannon and cannon balls. The weaving and braiding of straw into straw bonnets brought financial support to the Town and made it a thriving community. After the decline of this industry, the production of indicating, recording, and controlling instruments gained importance. Manufacturing is still an important part of the Town's economy. Currently Schneider Electric (formerly the Foxborough Company), maker of process control equipment, is the most important manufacturing unit, employing approximately 1,133 persons.

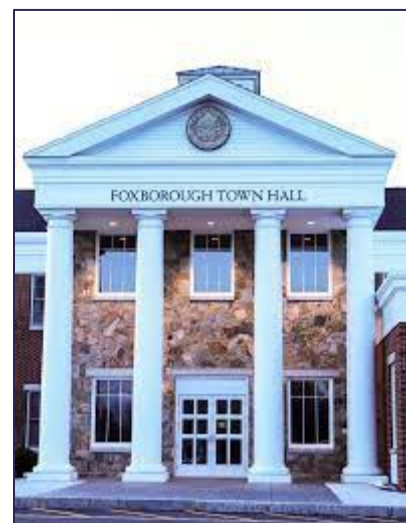
Two interstate highway systems serve the Town, Routes I-95 and I-495. Route I-95 is a non-stop controlled access highway running from Florida to Maine, and Route I-495 is Boston's outer belt highway which runs from Cape Cod to Massachusetts' North Shore. In addition, the Town also has one Massachusetts Bay Transportation Authority (MBTA) Commuter Rail stop providing service from Foxborough's Gillette Stadium into Boston's South Station.

Local Government

The Town operates under a Select Board/Open Town Meeting/Town Manager form of government. The elected five- member Select Board makes policy decisions, and the Town Manager is responsible for carrying out the policies and direction of the Select Board and for managing the day-to-day operations of the Town.

An elected five-member School Committee appoints a School Superintendent who administers the public school system of the Town. School Committee members, like the Select Board, are elected at-large to staggered three-year terms.

Local taxes are assessed by a board of three assessors elected for staggered three-year terms.





Principal Town Officials

The below chart represents officials as of June 1st, 2024.

<u>Office</u>	<u>Name</u>	<u>Manner of Selection</u>	<u>Term Expires</u>
Select Board:	Stephanie A. McGowan, Chair	Elected	2026
	Bill Yukna, Vice Chair	Elected	2027
	Debbie Giardino, Clerk	Elected	2027
	Mark S. Elfman	Elected	2025
	Dennis Keefe	Elected	2025
Town Manager	Paige Duncan	Appointed	2026
Finance Director	Marie Almodovar	Appointed	2026
Treasurer	Paula Maloney	Appointed	N/A
Town Counsel	Mead, Talerman, & Costa, LLC.	Appointed	2025
Town Clerk	Robert E. Cutler, Jr.	Elected	2025

Municipal Services

The Town provides general governmental services for the territory within its boundaries. These services include police and fire protection, water and sewer services, health, library, parks and playgrounds, housing, and public education in grades pre-K through 12. The principal services provided by Norfolk County are a jail, house of correction, registry of deeds, and an agricultural school.



Education

The Town has three elementary schools with a combined capacity of 1,400, a middle school with a capacity of 1,060 and a high school with a capacity of 1,100 and provides education from pre-school/kindergarten through grade 12, including vocational education at the Comprehensive High School. In addition, the Southeastern Regional Vocational-Technical School District provides vocational and technical education in grades 9 through 12.

Public School Enrollments

			Actual		
	2019	2020	2021	2022	2023
Pre-Kindergarten to 4	946	924	936	955	972
Grades 5-8	828	771	758	739	741
Grades 9-12	813	793	794	801	770
Total	2,587	2,488	2,488	2,495	2,483



Community Trends & Metrics

Labor Force, Employment and Unemployment Rates

According to the Massachusetts Division of Employment and Training, in October 2023, the Town had a total labor force of 10,721 of whom 10,455 were employed and 266, or 2.5%, were unemployed as compared with 2.6% for the Commonwealth.

The following table sets forth the Town's average labor force and unemployment rates for calendar years 2018 through 2022 and the unemployment rates for the Commonwealth and the United States for the same period.

Year	Town of Foxborough		Massachusetts Unemployment Rate	United States Unemployment Rate
	Labor Force	Unemployment Rate		
2022	10,681	3.4 %	3.8 %	3.6 %
2021	10,611	5.1	5.7	5.4
2020	10,360	8.2	8.9	8.1
2019	10,397	2.6	2.9	3.7
2018	10,357	3.0	3.3	3.9

Source: Massachusetts Division of Employment and Training. Data based on place of residence.

Employment by Industry

Due to the reclassification the U.S. Department of Labor now uses the North American Industry Classification System (NAICS) as the basis for the assignment and tabulation of economic data by industry.

Industry	Calendar Year Average				
	2018	2019	2020	2021	2022
Construction	648	699	576	643	670
Manufacturing	613	601	554	507	476
Trade, Transportation and Utilities	2,698	2,288	1,850	1,939	1,988
Information	973	936	812	803	734
Financial Activities	385	372	353	350	309
Professional and Business Services	3,202	3,032	2,830	2,746	2,356
Education and Health Services	1,656	1,782	1,722	1,796	1,768
Leisure and Hospitality	4,825	4,614	2,550	3,440	3,849
Other Services	316	361	251	255	272
Total Employment	15,316	14,685	11,498	12,479	12,422
Number of Establishments	743	747	754	765	776
Average Weekly Wages	\$1,380	\$1,505	\$1,730	\$1,672	\$1,845
Total Wages	\$1,113,715,528	\$1,165,023,138	\$1,051,927,887	\$1,102,823,579	\$1,213,235,920

Source: Massachusetts Department of Education and Training. Data based upon place of employment, not place of residence.

Largest Employers

Name	Nature of Business	Number of Employees
Schneider Electric (Formerly the Foxborough Company)	Process Control	1,000-4,999
Gillette Stadium – Team Ops LLC (1)	Sports & Entertainment Stadium	1,000-4,999
Brigham & Women's Mass General	Health Care	250-499
Advantage Sales & Marketing, LLC	Sales/Marketing	100-249
Bass Pro Shops	Sporting Goods Retailer	100-249
Bearing Point Inc.	Management Consultants	100-249
GE Lighting	Hi-Tech	100-249
Hockomock Area YMCA	Community	100-249

(1) Seasonal - number of employees reflects employment during the professional football season. Approximately 535 full time employees and 3,224 part time employees.



Building Permits

The following table sets forth the trend in the number of building permits issued by the Town and the estimated dollar values:

Calendar Year	New Construction				Additions/Alterations		Total	
	Residential		Non-Residential		Residential/Non-Residential			
	No.	Value	No.	Value	No.	Value	No.	Value
2023	28	\$8,818,218	17	\$49,015,715	793	\$45,453,237	838	\$103,287,170 (1)
2022	9	5,206,500	12	65,752,492	647	37,388,111	668	108,347,103 (1)
2021	27	9,783,000	9	16,892,733	586	29,394,890	622	56,070,623
2020	16	4,130,000	2	646,920	462	16,687,746	480	21,464,666
2019	21	5,198,200	22	28,686,353	584	36,287,899	697	96,822,308

Source: Town of Foxborough Building Commissioner.

(1) Increase attributable to major construction project at Gillette Stadium.

It is likely that the COVID-19 pandemic will negatively affect the total number and dollar value of building permits issued in 2020 and the current calendar year.

Age, Income and Wealth Levels

	<u>Foxborough</u>	<u>Norfolk County</u>	<u>Massachusetts</u>
Median Age:			
2020	42.4	41.2	39.9
2010	42.0	39.1	37.2
2000	38.1	38.1	36.5
1990	34.2	35.1	33.6
Median Family Income:			
2020	\$117,439	\$132,514	\$106,526
2010	110,858	101,870	81,165
2000	78,811	77,847	61,664
1990	52,509	54,915	44,367
Per Capita Income:			
2020	\$52,113	\$55,860	\$45,555
2010	41,835	42,371	33,966
2000	32,294	32,484	25,952
1990	18,329	21,019	17,224

Source: U.S. Department of Commerce, Bureau of the Census.

Population Trends

<u>2020</u>	<u>2010</u>	<u>2000</u>	<u>1990</u>
18,618	16,865	16,246	14,637

Source: Federal Census.

On the basis of the 2020 federal census, the Town has a population density of 890 persons per square mile.



The following table sets forth the trend in the Town's assessed and equalized valuations:

Fiscal Year	Assessed Valuations (1)			Equalized Valuation (2)	Assessed Valuation as a Percent of Equalized
	Real Property	Personal Property	Total		
2024	\$4,062,151,300	\$146,447,090	\$4,208,598,390	\$3,825,226,800	110.0%
2023	3,723,649,700	133,339,760	3,856,989,460	3,825,226,800	100.8
2022	3,487,635,800	135,774,130	3,623,409,930	3,632,254,300	99.8
2021	3,334,420,500	118,582,460	3,453,002,960	3,632,254,300	95.1
2020	3,248,468,500	122,188,460	3,370,656,960	3,309,738,100	101.8

(1) Source: Massachusetts Department of Revenue.

(2) Source: Massachusetts Department of Revenue - Equalized valuations are established as of January 1 of even-numbered years for the next two years.

Classification of Property

The following table sets forth the classification of the Town's assessed valuation for the following years:

Type	Fiscal 2024		Fiscal 2023		Fiscal 2022	
	Assessed Valuation	% of Total	Assessed Valuation	% of Total	Assessed Valuation	% of Total
Residential	\$ 3,381,029,249	80.3 %	\$ 3,068,336,692	79.6 %	\$ 2,847,822,608	78.6 %
Commercial	601,138,951	14.3	578,878,608	15.0	566,535,392	15.6
Industrial	79,983,100	1.9	78,434,400	2.0	73,277,800	2.0
Personal	146,447,090	3.5	133,339,760	3.5	135,774,130	3.7
Total	\$ 4,208,598,390	100.0 %	\$ 3,856,989,460	100.0 %	\$ 3,623,409,930	100.0 %

Largest Taxpayers

Following are the largest taxpayers in the Town, based upon assessed valuations for fiscal 2024, all of whom are current in their tax payments.

Name	Nature of Business	Fiscal 2024		
		Assessed Valuation	Amount of Tax	% of Net Levy
Foxboro Realty Associates LLC	Sports Entertainment	\$ 221,726,500	\$ 3,988,860	6.70 %
Mayfair Realty	Apartments	65,261,200	881,679	1.48
MCPF Foxborough LLC	Apartments	56,210,300	759,401	1.28
Foxborough Lodge Limited	Apartments	50,051,600	676,197	1.14
Massachusetts Electric Co.	Electric Utility	43,626,270	784,837	1.32
Medical Information Technology Inc.	Software/Services	32,321,400	581,462	0.98
Invesys Systems Inc.	Industrial	32,152,600	578,425	0.97
Elm Ledge/Walnut/Spruce Apartments LLC	Apartments	28,893,500	390,351	0.66
NPP Development LLC	Hotel	21,378,800	384,605	0.65
Eversource Gas	Gas Utility	18,519,250	333,161	0.56
Totals		\$ 570,141,420	\$ 9,358,978	15.72 %

Source: Finance Assessing Division.



Financial Policies

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; and
- 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

- 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 determines 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 Finance Director, 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.



Glossary of Terms

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 Select Board 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 Cash.

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 transfers from this budget.

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 Select Board conducts a tax classification hearing to determine a tax rate. The Town Assessor adjusts 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.



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Financial Trend Monitoring System
Town of Foxborough, Massachusetts



Table of Contents

Category	Description
Financial Trends Monitoring System Overview	A summary of financial trend monitoring, its purpose, and indicators utilized in making an FTMS
Financial Indicators	An outline of financial indicators used in this FTMS
Population	The population of the Town of Foxborough
Bond Rating	Bond ratings data from Moody's and Standard & Poor's
Property Tax Revenues	The sum total of all property tax revenues
Uncollected Property Taxes	Uncollected property taxes represented as a percentage of the total tax levy
Revenues & Expenditures	Revenues and expenditures depicted on a per capita basis
State Aid	State aid in raw funding and as a percentage of total revenues
Economic Growth Revenues	Economic growth (also known as "elastic") revenues
Non-Recurring Revenues	Certified free cash in raw funding and as a percentage of the budget
Personnel Costs	Total personnel costs in raw funding and as a percentage of total revenues
Employee Benefits	Total employee benefit costs in raw funding and as a percentage of total revenues
Pension Liability	Depiction of pension system funded ratio
OPEB	Depiction of other post-employment benefits
Debt Service	Depiction of debt service as a percentage of the overall budget
Long Term Debt	Outstanding long-term debt depicted on a per capita basis
Reserves or Fund Balance	Certified free cash and general stabilization funds (combined to total reserves) in raw funding and depicted as a percentage of total revenues
Capital Investment - Fixed Assets	Depiction of the value of capital items, such as land, buildings, vehicles, equipment, etc.
Capital Investment - Pavement Management	Depiction of the Town's road surface rating and spending on their maintenance
Enterprise Funds - Water & Sewer Retained Earnings	Depiction of retained earnings from the Town's Water & Sewer Enterprise Funds



FTMS Overview

Financial Trend Monitoring Systems (FTMS) utilize financial indicators to portray the overall financial condition of a municipality, and often use many of the same types of indicators used by credit rating agencies.

Through analyzing trends over a period of years or the longer term, municipalities can use a FTMS to make better financial management decisions, so as not to be subject to making bad or worse decisions as a result of crisis or emergency.

An FTMS can help a municipal government identify problems before they become too big to manage or control and can help identify financial strengths and weaknesses. It can function as a strong starting point to guide long-term financial decision making.

An FTMS can rely on a number of potential indicators, including **financial indicators** and **environmental indicators**. Foxborough has selected 18 indicators as a starting point. The Town should evaluate indicators periodically to determine not only whether new ones should be added, but also whether current ones offer enough value to be retained.

Financial indicators can include revenues, expenditures, operating position, debt indicators, and unfunded liabilities.

Environmental indicators can include things like population, employment, and other socioeconomic statistics. These are the external factors the Town cannot control, but which influence service delivery, revenues, and costs.

The following page provides a summary of several indicators included in Foxborough's FTMS.



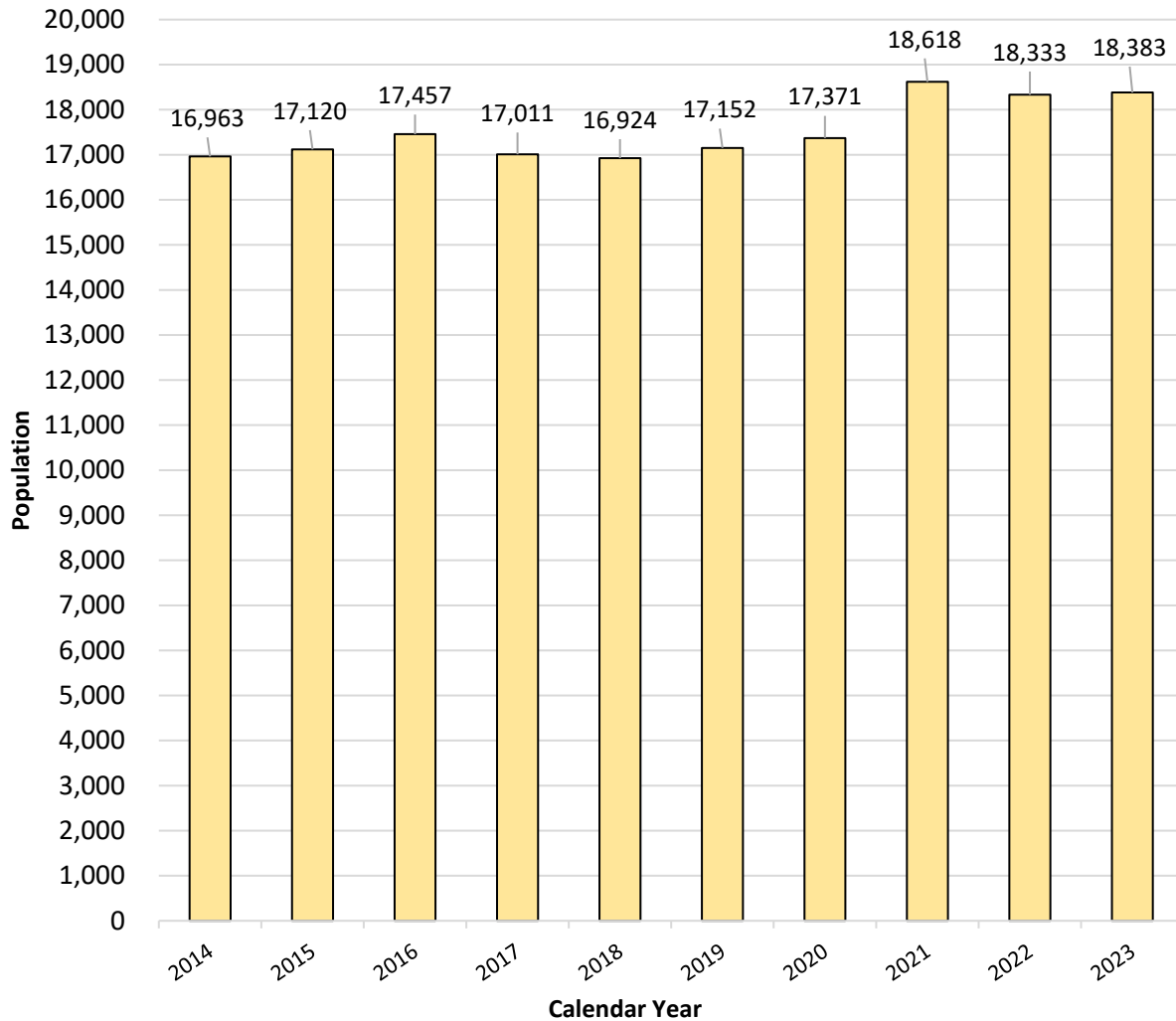
Financial Indicators Summary

Category		Trend
1	Population	Favorable
2	Bond Rating	Favorable
3	Property Tax Revenues	Favorable
4	Uncollected Property Taxes	Favorable
5	Revenues & Expenditures	Favorable
6	State Aid	Uncertain
7	Economic Growth Revenues	Favorable/Uncertain
8	Non-Recurring Revenues	Favorable/Uncertain
9	Personnel Costs	Favorable
10	Employee Benefits	Unfavorable
11	Pension Liability	Favorable
12	OPEB	Favorable
13	Debt Service	Favorable
14	Long Term Debt	Favorable/Uncertain
15	Reserves or Fund Balance	Unfavorable
16	Capital - Fixed Assets	Favorable
17	Capital - Pavement Management	Uncertain
18	Enterprise Funds - Water & Sewer Retained Earnings	Unfavorable



Population Trends

Population of Foxborough, Massachusetts



Warning: Population Loss

Trend: Favorable

Description: The Town of Foxborough's population has increased gradually over the last decade, albeit unevenly. Declines in population occurred in 2014 and 2017-2018, only to bounce back in following years. This is an indicator of the Town's livability and desirability.

Data Source: Town Clerk's Office



Bond Rating

Year	Moody's	S&P
FY2014	Aa2	AA+
FY2015	Aa2	AA+
FY2016		
FY2017		AAA
FY2018		
FY2019		AAA
FY2020		AAA
FY2021		AAA
FY2022		
FY2023		
FY2024		

Warning: Declining Rating(s)

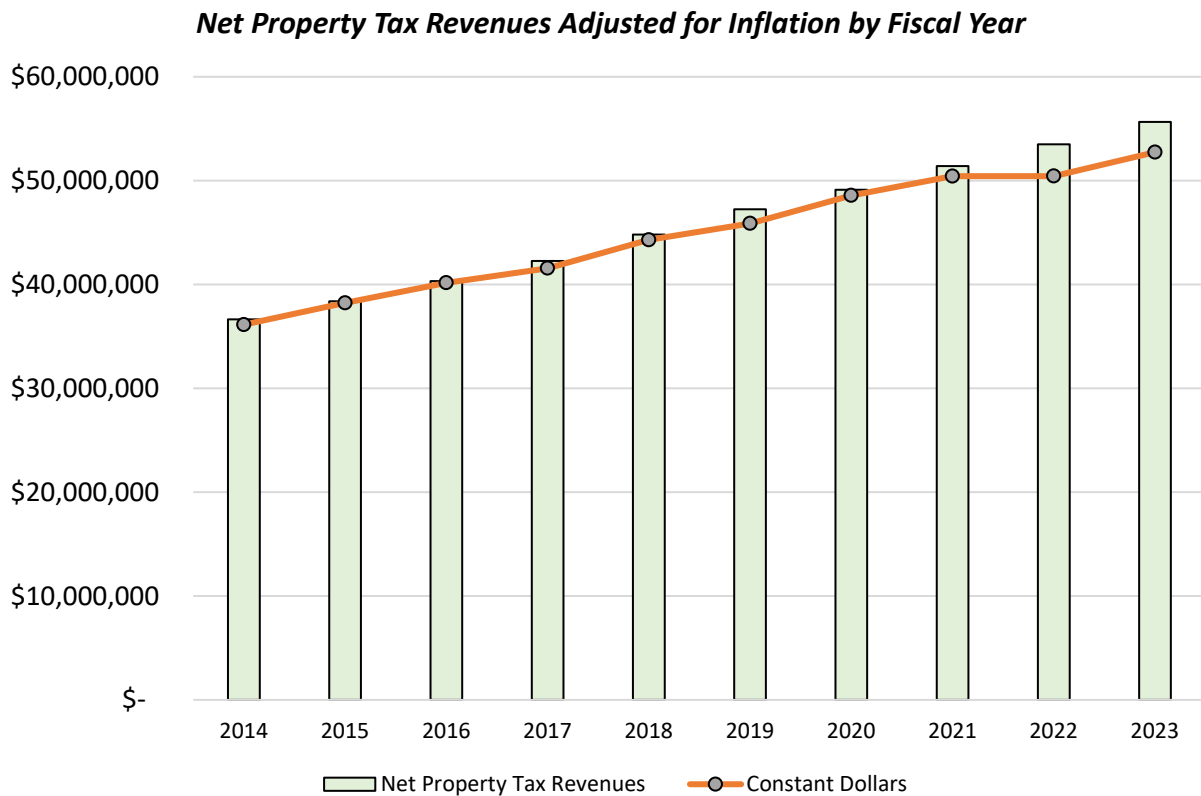
Trend: Favorable

Description: This is an indicator of the Town's creditworthiness. Particularly noteworthy is the Town's S&P score, which has increased from AA+ to AAA, an increase to the highest possible bond rating offered by this particular credit rating agency.

Data Source: Bond Rating Agencies



Property Tax Revenues (1 of 2)



Warning: Declining property tax revenues

Trend: Favorable

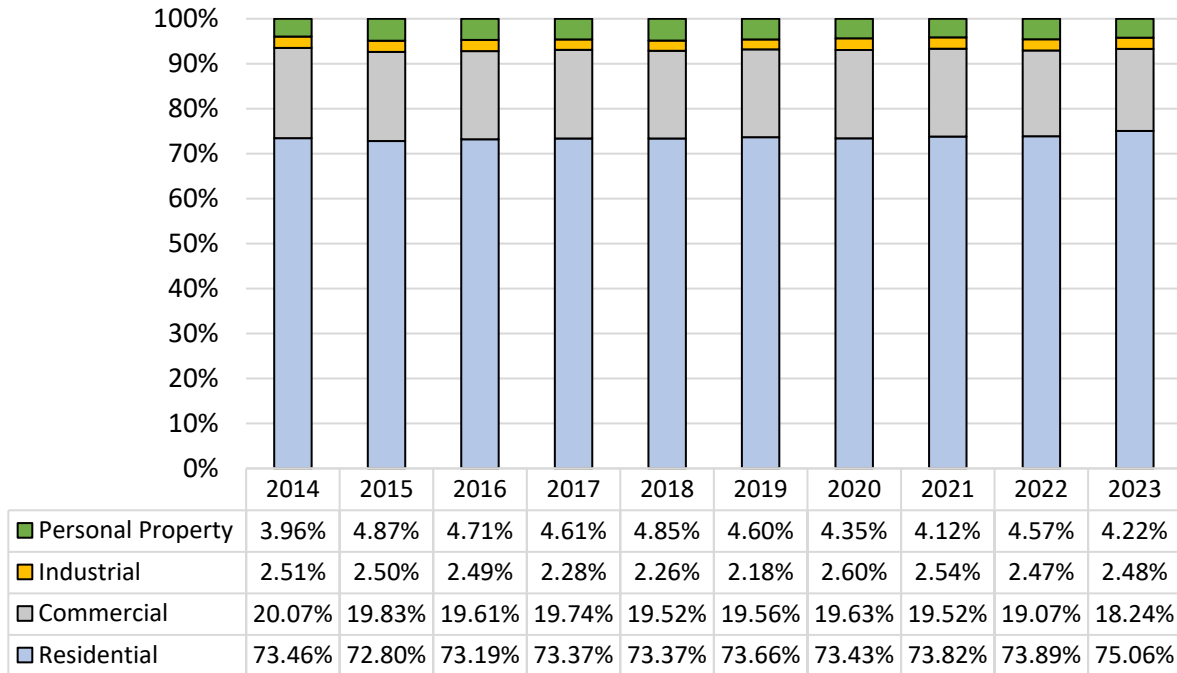
Description: Property taxes make up approximately 68% of the Town's revenues in FY2021, with growth consistently exceeding the rate of inflation. Next steps may include fortifying the tax levy with new commercial and industrial growth, in addition to well-articulated PILOTs for any significant nonprofit operations in Town and new revenue opportunities, such as legalized cannabis and additional electronic billboards. This graph illustrates overall growth trends.

Data Source: Finance Department



Property Tax Revenues (2 of 2)

Actual Tax Levy by Type by Fiscal Year



Warning: Declining property tax revenues

Trend: Favorable

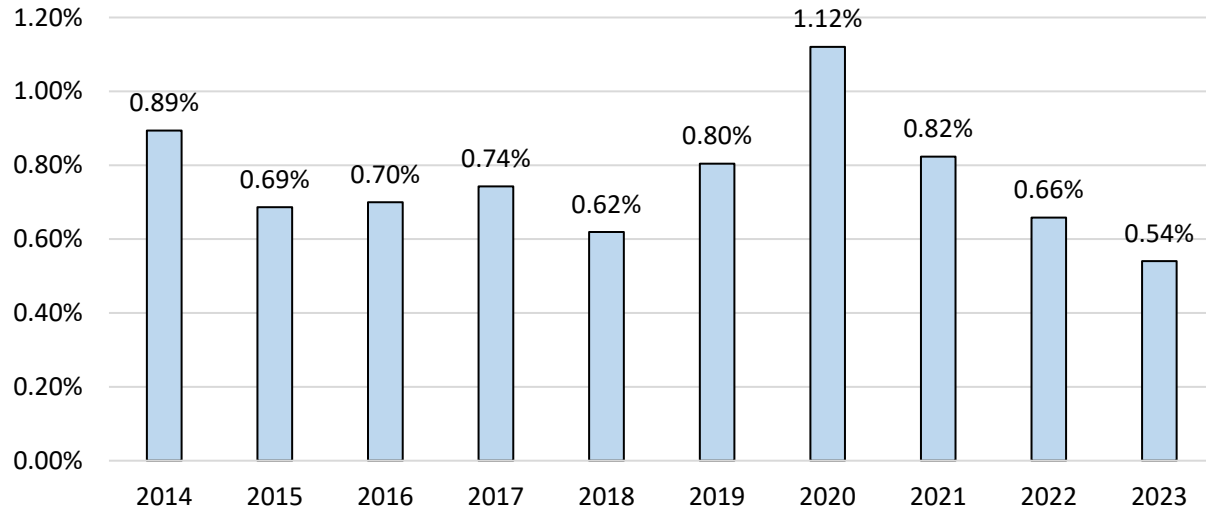
Description: Property taxes make up approximately 66% of the Town's revenues in FY2023, with growth consistently exceeding the rate of inflation. Next steps may include fortifying the tax levy with new commercial and industrial growth, in addition to well-articulated PILOTs and new revenue opportunities. This graph illustrates stability across tax base categories.

Data Source: Finance Department

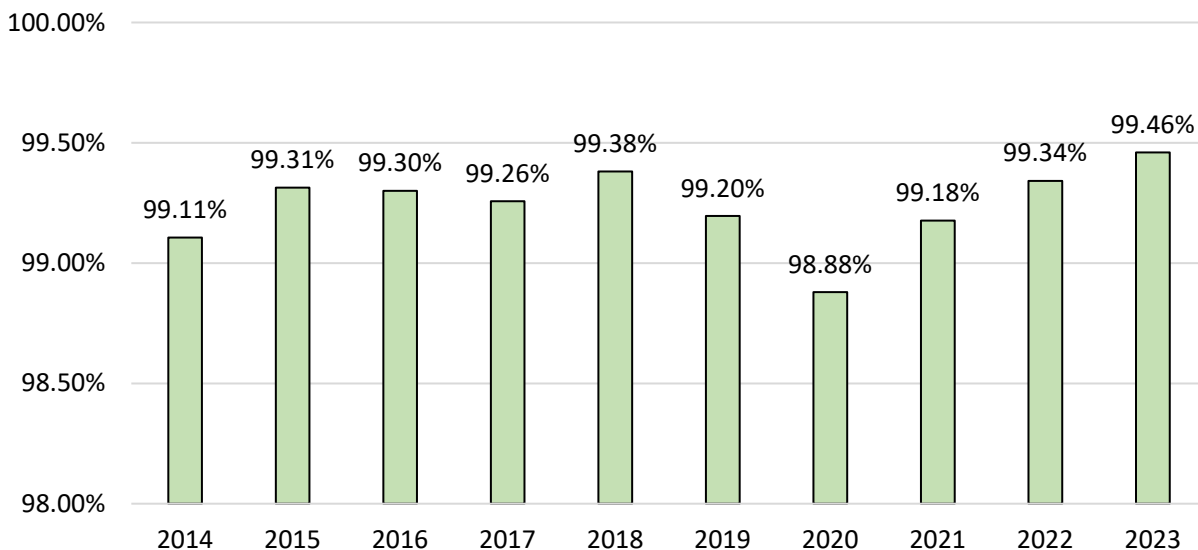


Uncollected Property Taxes

Uncollected Property Taxes as % of Total Tax Levy by Fiscal Year



Collected Property Taxes as % of Total Tax Levy by Fiscal Year



Warning: Increasing uncollected property taxes

Trend: Favorable

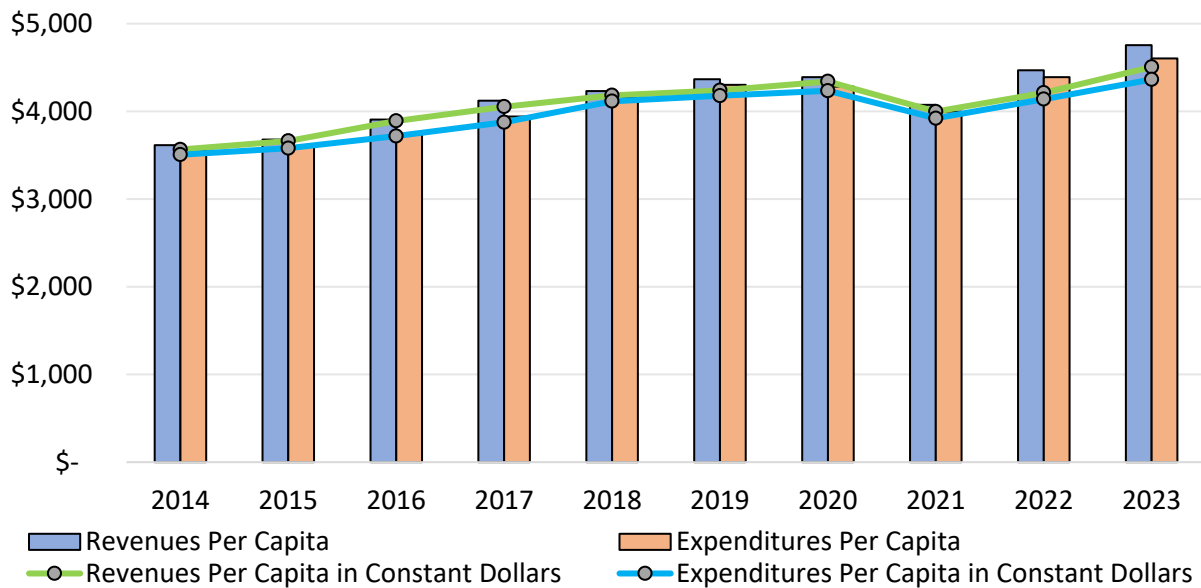
Description: Collection rates below 95% are considered negatively by bond rating agencies. Foxborough's collections exceed 99% on a fairly consistent basis. Collection rates briefly dropped to below 99% in FY2020 (Covid-19), but they have since rebounded.

Data Source: Finance Department

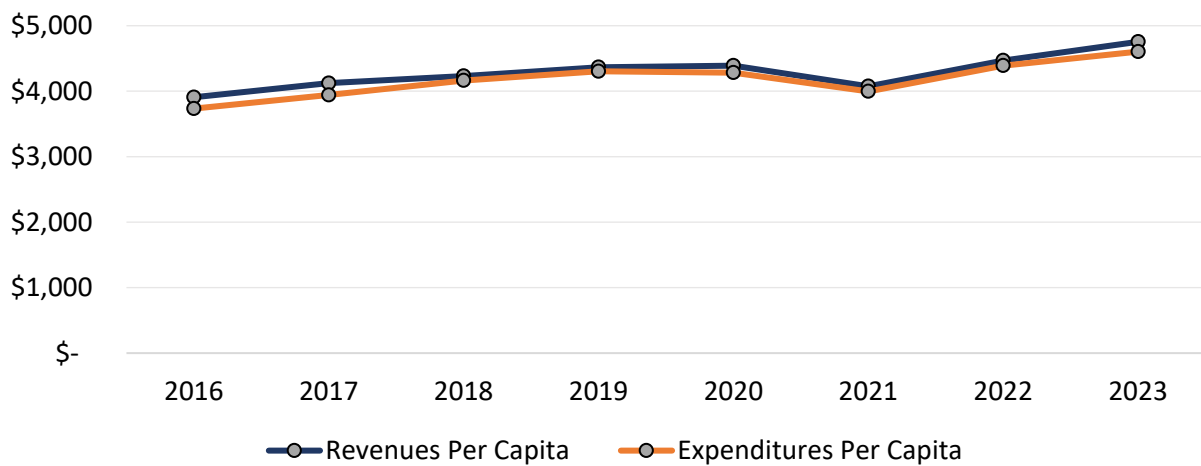


Revenues & Expenditures

*Operating Revenues vs. Expenditures by Fiscal Year
Per Capita (Adjusted for Inflation)*



*Operating Revenues & Expenditures by Fiscal Year
Per Capita (Nominal Dollars)*



Warning: Expenditures outpacing revenue on a per capita basis

Trend: Favorable

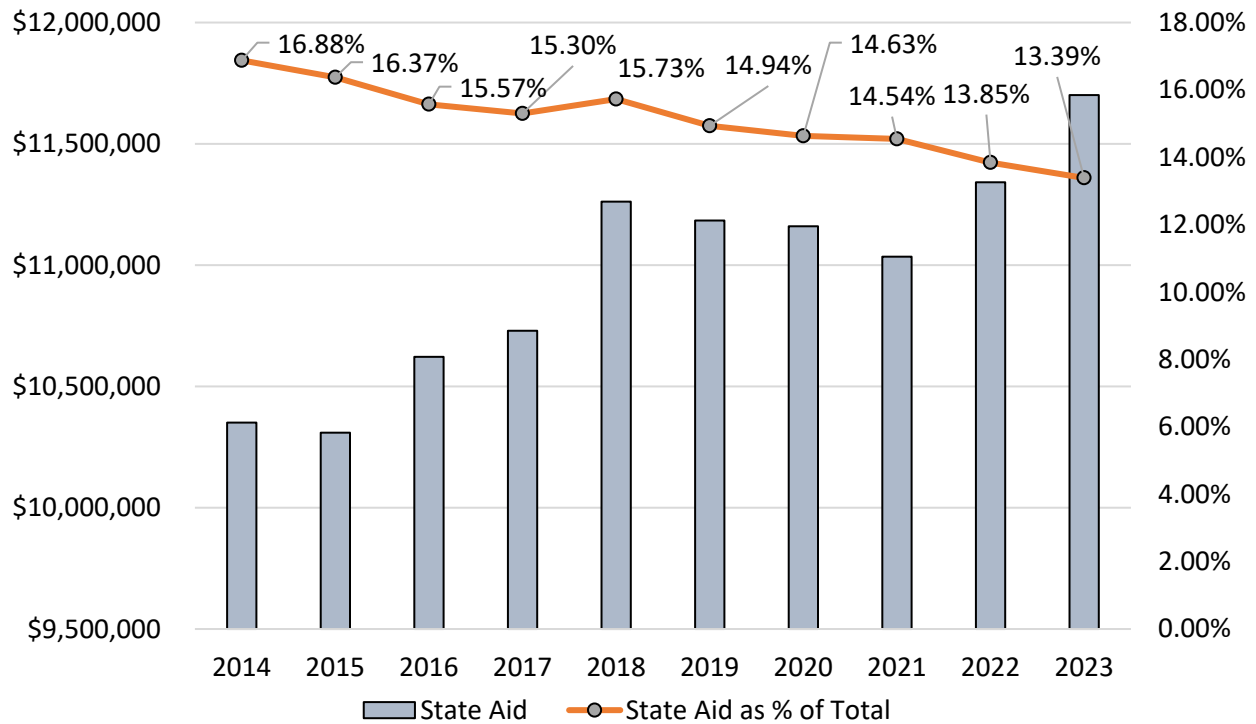
Description: Revenues have outpaced expenditures in every year measured.

Data Source: Finance Department



State Aid

State Aid as a % of Total Receipts by Fiscal Year



Warning: Significant increase or decrease as a percentage of receipts

Trend: Uncertain

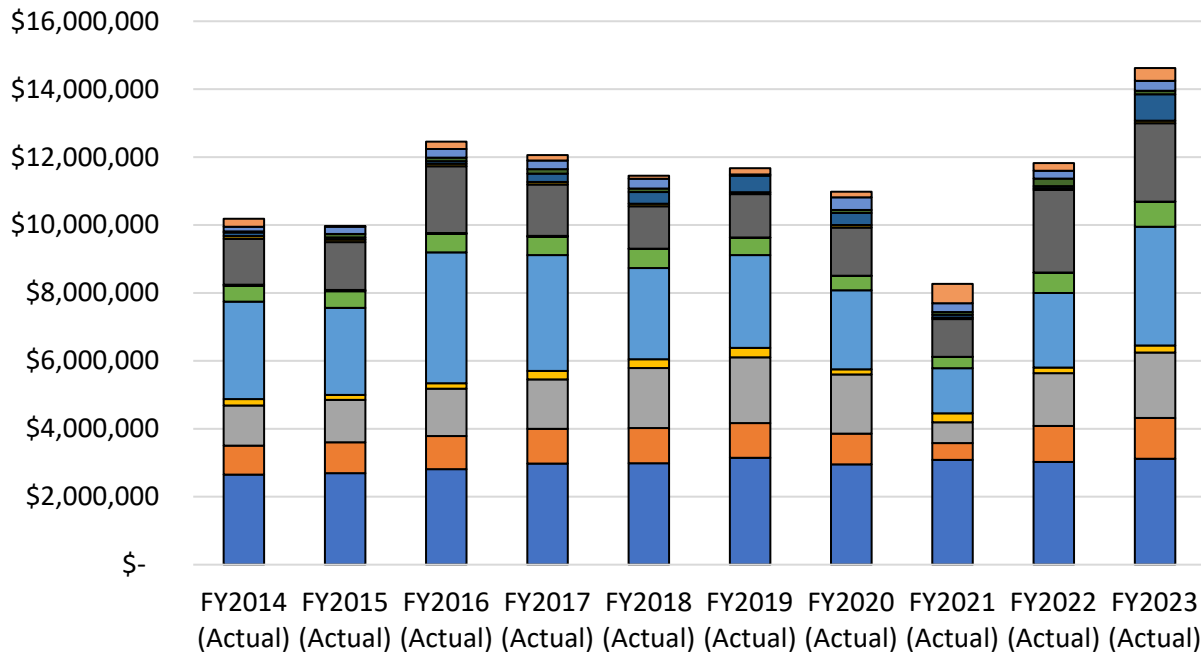
Description: State aid went from a high of 16.88% of revenues in FY2014 to a low of approximately 13.39% in FY2023. While this is suggestive of Foxborough's ability to generate more revenue by way of the tax levy and other local means, the lack of stability in this type of revenue may not be conducive to financial planning for the Town. State aid is usually kept flat with occasional slight increases for municipal forecasting purposes.

Data Source: Finance Department



Economic Growth Revenues (1 of 2)

Economic Growth (Elastic) Revenues by Category



- Motor Vehicle Excise Tax
- Other Excise (Room)
- Payment in Lieu of Taxes (PILOT)
- Rentals
- Licenses & Permits
- Investment Income
- Mitigation - NPS & Police Officer
- Other Excise (Meals)
- Penalties & Interest
- Fees
- Dept. Revenue (Libraries)
- Fines & Forfeits
- Medicaid Reimbursement
- Misc Non-Recurring

Warning: Decrease in economic growth revenues

Trend: Favorable / Uncertain

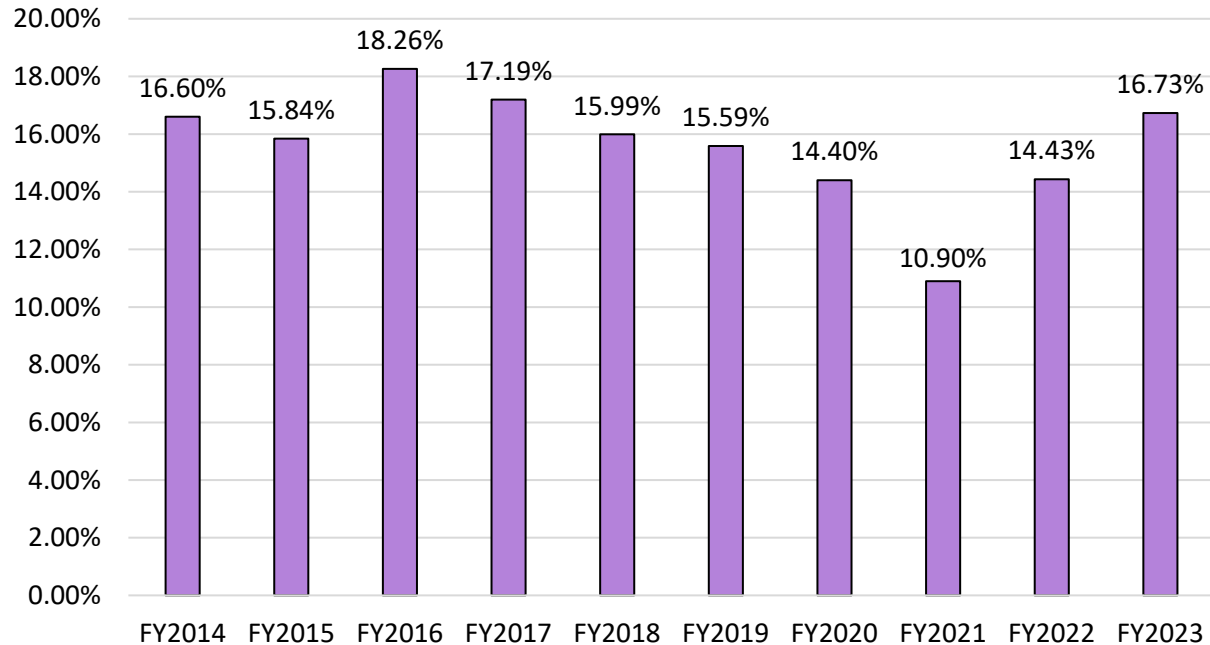
Description: Economic growth revenues were on a general upward trajectory until FY2016 where they began to decline. The onset of the COVID-19 pandemic caused significant decline in FY2020-FY2021, although there was a significant upward trajectory in FY2022 and FY2023. This tracks with the nature of economic growth revenues, which tend to expand, and contract based on broader performance of the overall economy.

Data Source: Finance Department



Economic Growth Revenues (2 of 2)

Economic Growth Revenues as % of Total Revenues



Warning: Decrease in economic growth revenues

Trend: Favorable / Uncertain

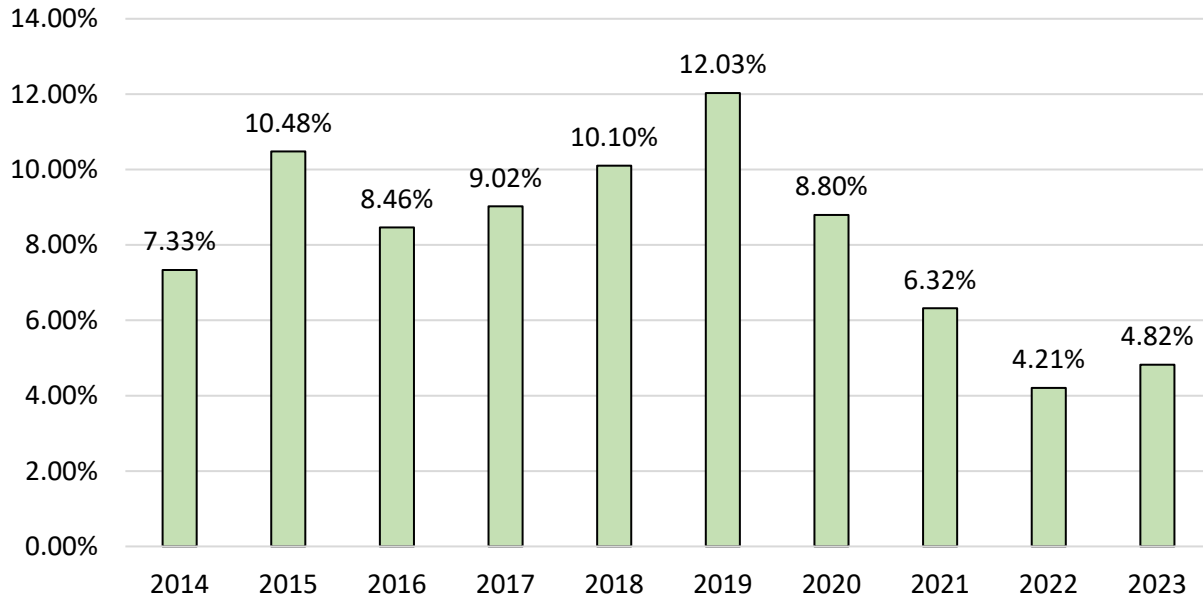
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Data Source: Finance Department



Non-Recurring Revenues (1 of 2)

Certified Free Cash as a % of the Budget by Fiscal Year



Warning: Increasing amount of one-time revenues in the operating budget

Trend: Favorable

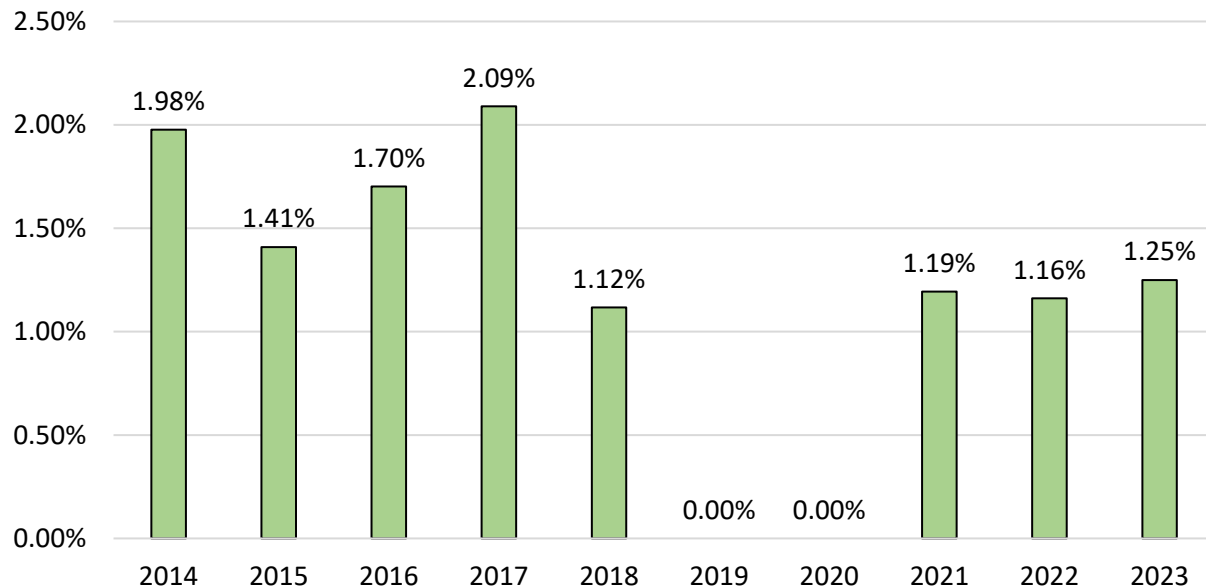
Description: Certified free cash is shrinking as a proportion of the GF operating budget despite recent years where it jumped to over 10% of the operating budget in FY2015, FY2018, and FY2019. It has been in significant decline since FY2019 but is currently trending upwards into FY2023. The Town has traditionally used Free Cash towards the operating and capital budgets, and it now plans to gradually phase out the usage of Free Cash towards the operating budget as local receipt revenues and new growth continue to increase.

Data Source: Finance Department



Non-Recurring Revenues (2 of 2)

Free Cash Usage % In Operating Budget by Fiscal Year



Warning: Increasing amount of one-time revenues in the operating budget

Trend: Favorable

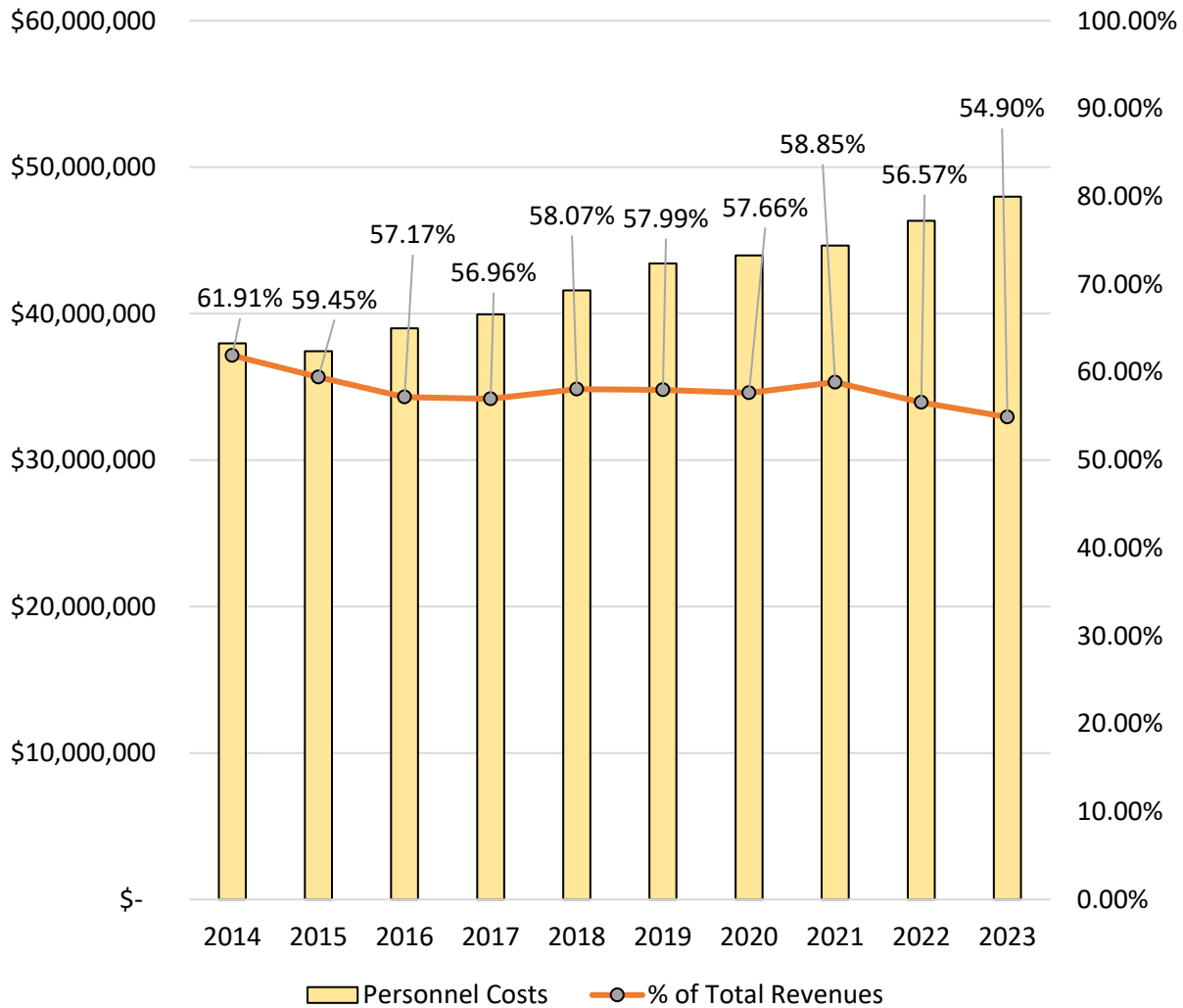
Description: Free Cash usage as a percentage of the operating budget has ranged from a high of 2.09% in FY2017 to 1.25% in FY2023. There was no Free Cash usage in the FY2019 and FY2020 operating budgets. The Town has traditionally used Free Cash towards the operating and capital budgets, and it now plans to gradually phase out the usage of Free Cash towards the operating budget as local revenues and new growth continue to increase.

Data Source: Finance Department



Personnel Costs

Personnel Costs as % of Total Revenues by Fiscal Year



Warning: Salaries and wages increasing as a percentage of total revenues

Trend: Favorable

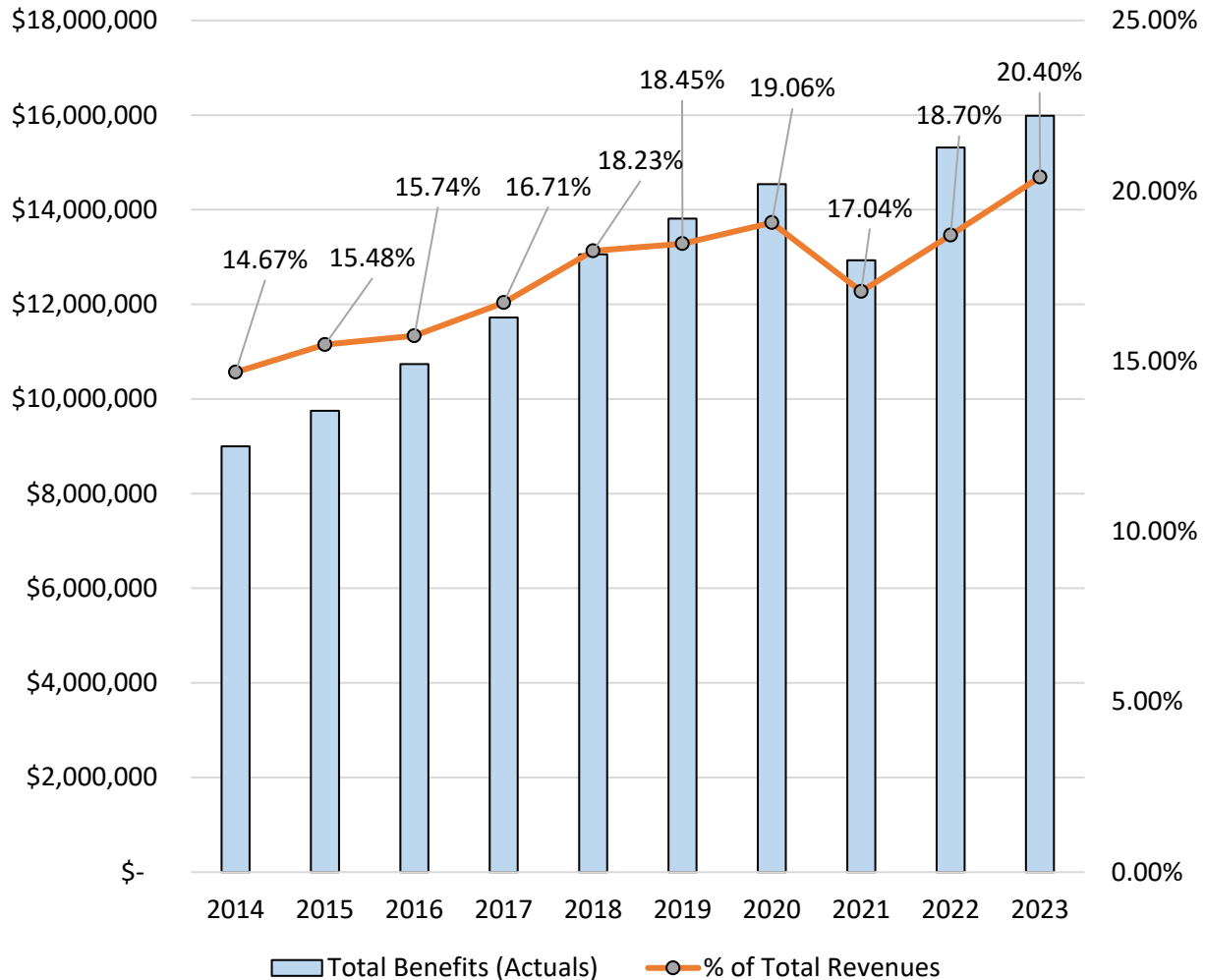
Description: Personnel costs as a percentage of total revenues have steadily decreased over time since FY2014 with occasional increases in FY2018 and FY2021. During this time, however, total personnel costs as a percentage of total revenue has consistently remained below 60% since FY2015.

Data Source: Finance Department



Employee Benefits

Employee Benefits as a % of Total Revenues



Warning: Employee benefits (total insurance and other similar spending) increasing as a percentage of total revenue

Trend: Unfavorable

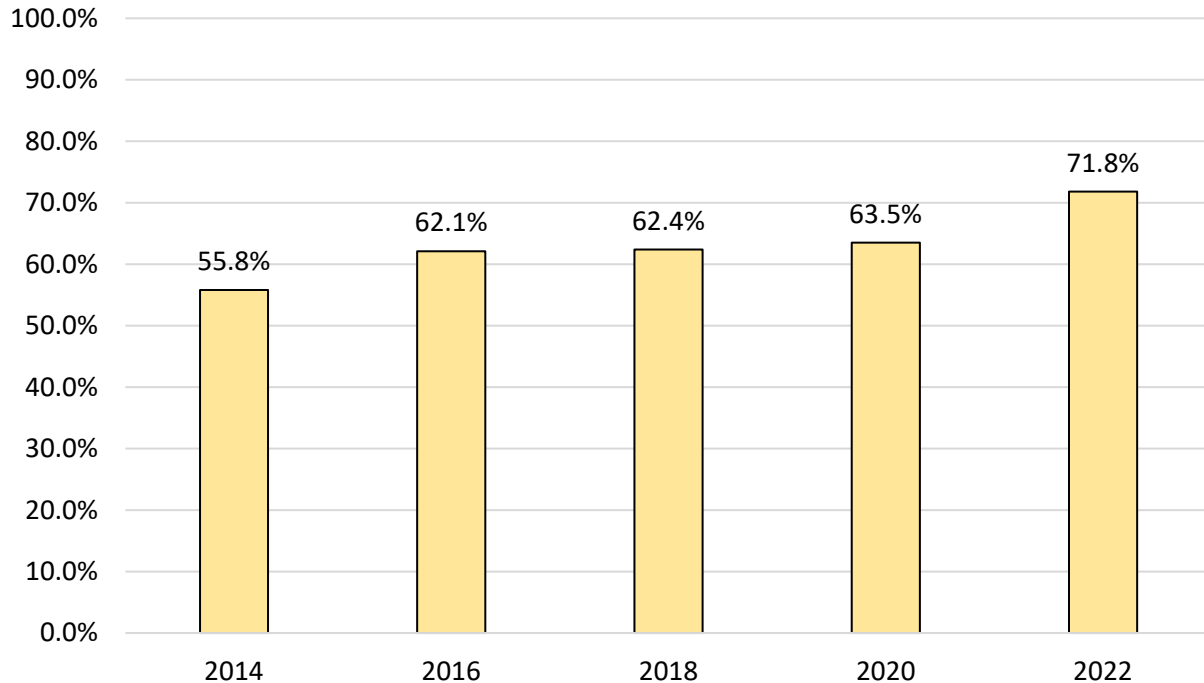
Description: Despite a dip in FY2014, employee benefit costs have steadily risen since that time and, as of FY2023, represent approximately 20.4% of total revenues. This has grown from a low of 14.67% of total revenues in FY2014. The largest fixed costs are Pensions and Group Insurance. These are the main drivers in this trend along with the annual OPEB contribution which has remained stable. Once the Pension and OPEB liabilities are fully funded, there will be a dramatic decrease to the ongoing operating costs for these two liabilities.

Data Source: Finance Department



Pension Liability

Pension System Funded Ratio by Fiscal Year



Warning: Unfunded liability or increase in unfunded liability

Trend: Favorable

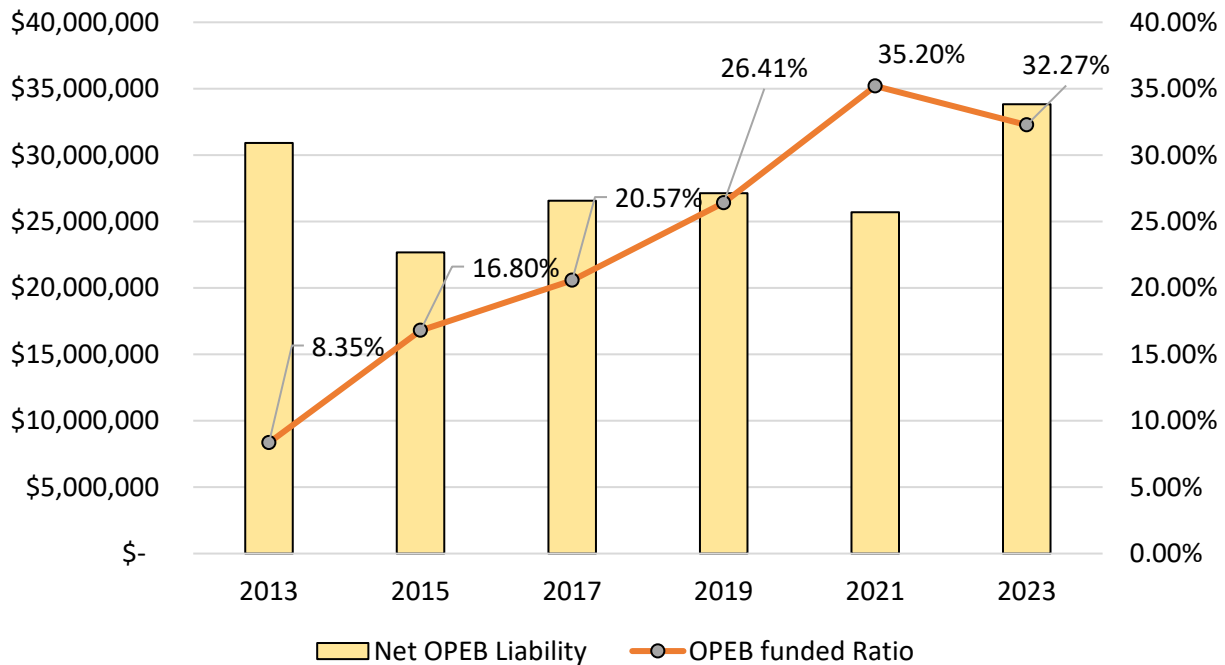
Description: Foxborough's unfunded pension liability has decreased from approximately \$34.44 million in FY2014 to \$32.85 million in FY2022. The percentage of pension liability funded has grown from 55.8% in FY2014 to 71.8% in FY2022 and the pension system is expected to be fully funded by 2029.

Data Source: Finance Department



Other Post Employment Benefits (OPEB)

Net OPEB Liability and Funded Ratio by Fiscal Year



Warning: Unfunded liability or increase in unfunded liability

Trend: Favorable

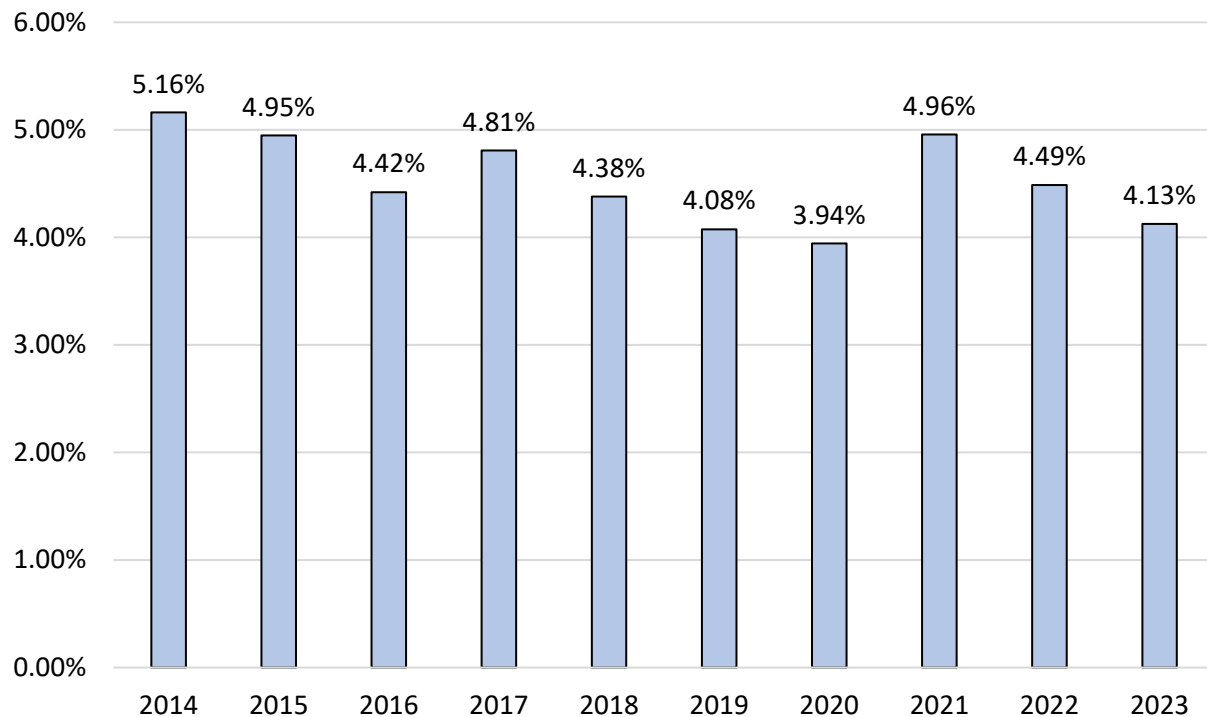
Description: Foxborough's net OPEB liability has increased from approximately \$30.9 million in FY2013 to \$33.8 million in FY2023 mainly due to the Town's adoption of the surviving spouse contribution under Chapter 32B, Section 9D. Additionally, the OPEB funded ratio has increased markedly during this time from 8.35% to 32.27% over the same period of time. If the Town continues on its current trajectory, OPEB is expected to be fully funded by 2035, and potentially sooner if pensions are fully funded by 2029.

Data Source: Finance Department



Debt Service (1 of 2)

General Fund Debt Service as a % of Total Expenditures by Fiscal Year



Warning: Increasing debt service as a percentage of the budget

Trend: Favorable

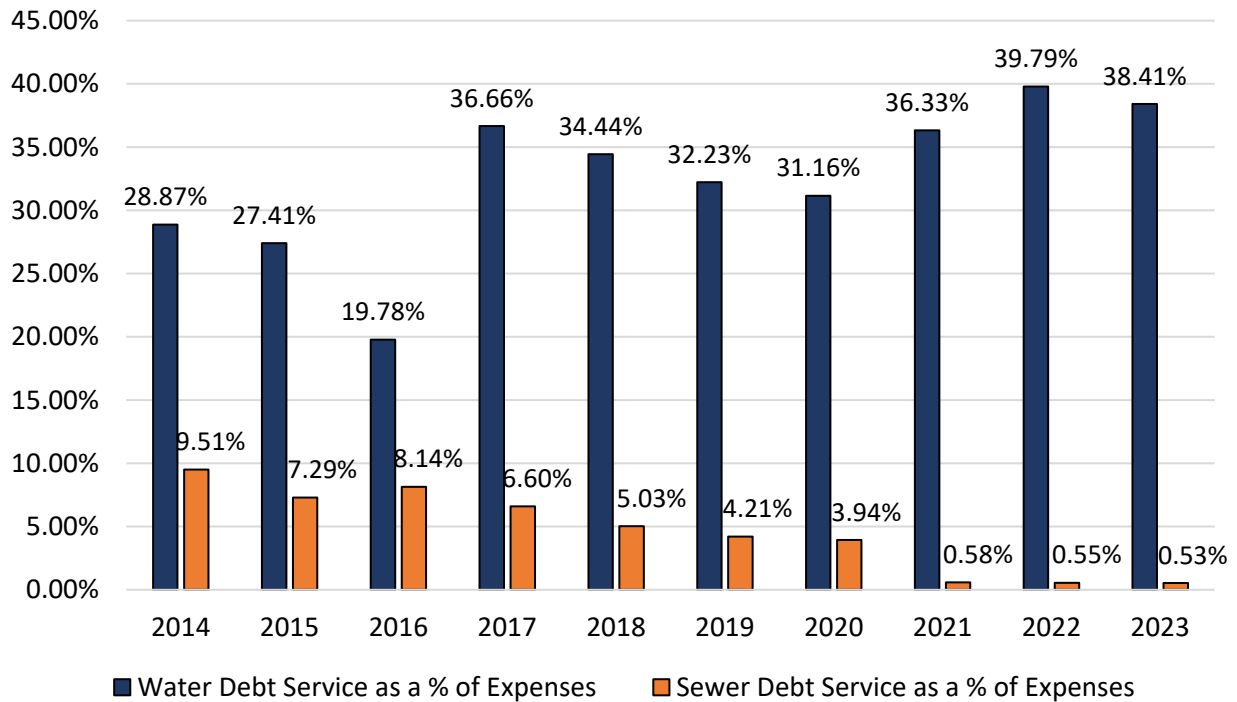
Description: Overall, the Town's debt service has held below the 5% threshold since FY2015. This is generally recommended in most municipal debt policies. Despite a general downward trend for the past several fiscal years, debt service increased approximately a percentage point in FY2021 due to the Town Hall and Burrell School bond issuances.

Data Source: Finance Department



Debt Service (2 of 2)

Water & Sewer Debt Service as a % of Total Expenditures by Fiscal Year



Warning: Increasing debt service as a percentage of the budget

Trend: Favorable

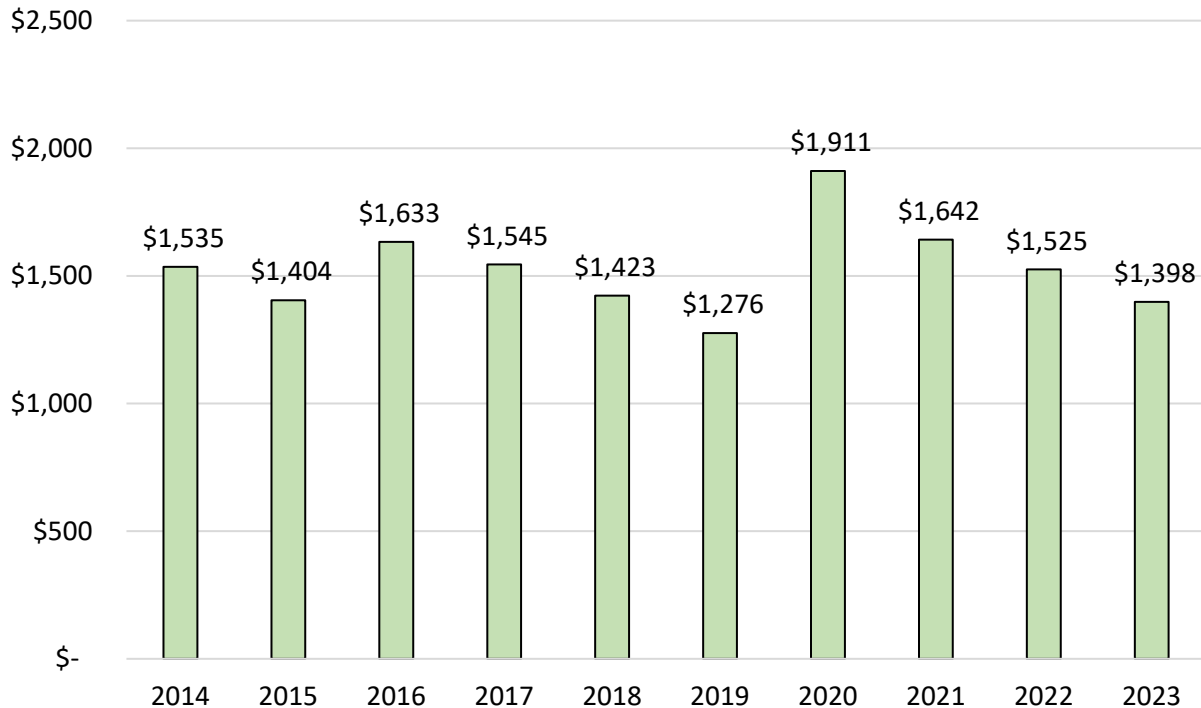
Description: The spike in the Water Debt is due to several necessary bond issuances for long overdue water infrastructure projects.

Data Source: Finance Department



Long Term Debt

General Fund Outstanding Debt Per Capita by Fiscal Year



Warning: Increasing debt on a per capita basis

Trend: Favorable / Uncertain

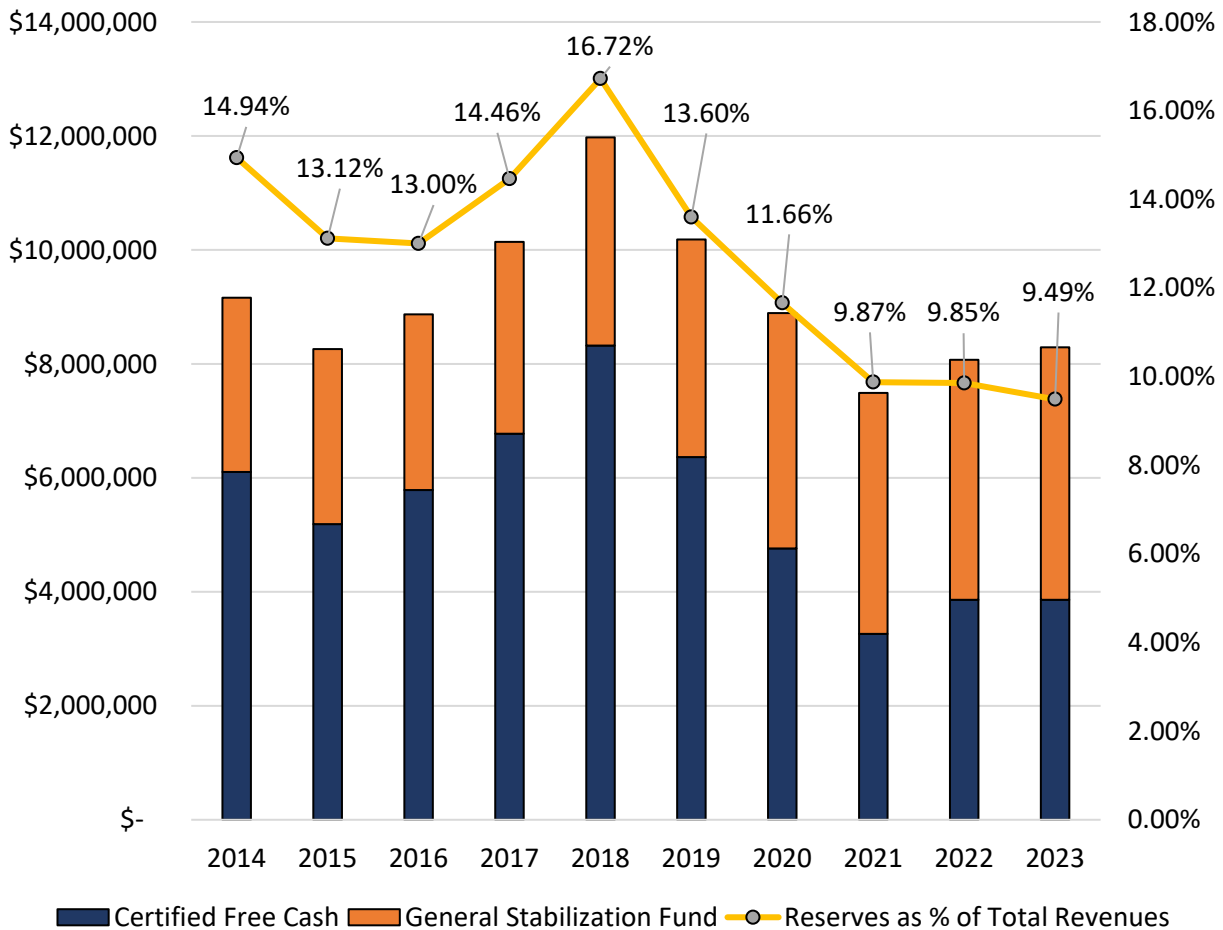
Description: Outstanding debt on a per capita basis has ranged consistently between \$1,200 and \$1,700 per capita in the years measured, with the exception of FY2020 at \$1,911 (Burrell School & Town Hall debt). This, coupled with steady population growth in recent years, represents a fairly targeted approach to long-term debt. The Town should evaluate future debt financing plans with continued consideration towards this metric.

Data Source: Finance Department



Reserves or Fund Balance

Reserves & Fund Balance as a % of Total Revenues



Warning: Declining reserves as a percentage of total revenues

Trend: Unfavorable

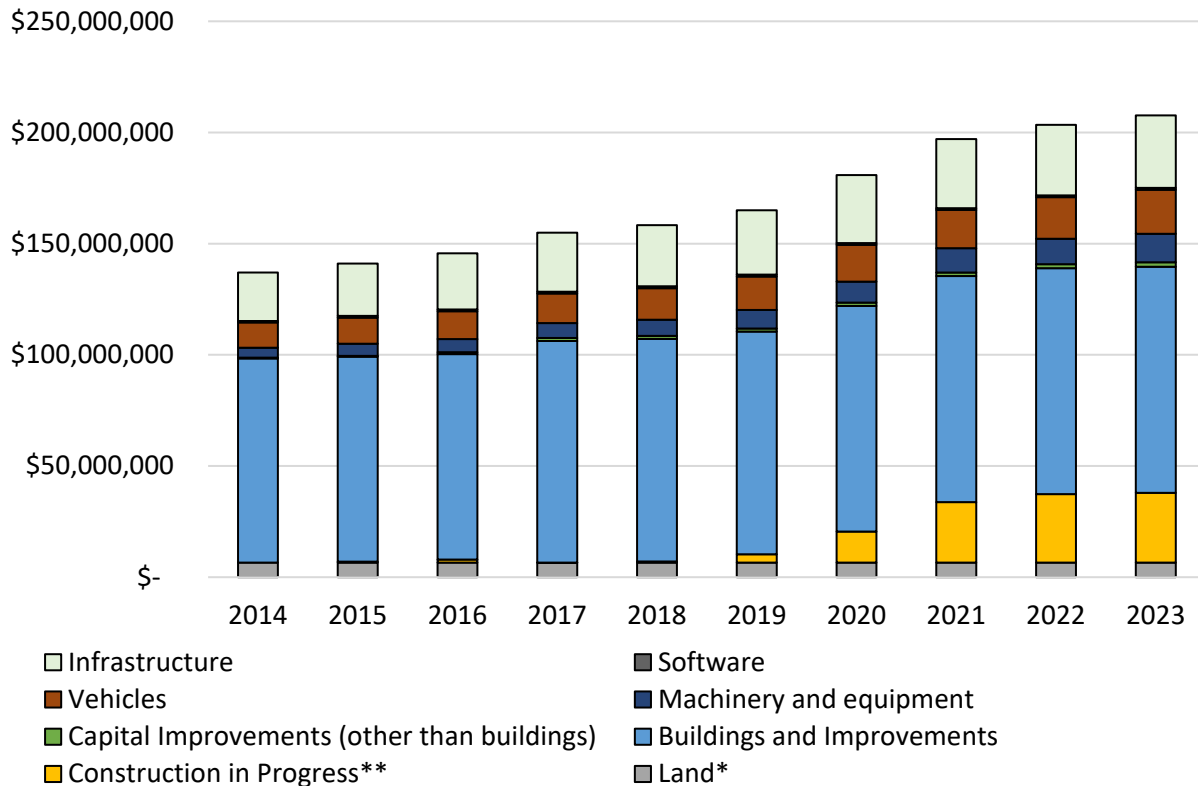
Description: Foxborough's reserves reached a high in FY2018 due to a deliberate effort by the Town to finance the initial costs of the Burrell School renovation. Historically, Free Cash has ranged on an annual basis from \$3 million to \$6 million. Free Cash has dwindled since FY2018, despite growth in the General Stabilization Fund (created in FY2012). As a percentage of total revenues, reserves have shrunk significantly but are on an upwards trend. The Town is focusing on continued growth of the Stabilization Fund for FY2024 as well as a phasing out of the use of Free Cash towards the operating budget in order to build a positive trend for reserves on hand.

Data Source: Finance Department



Capital Investment – Fixed Assets (1 of 3)

Fixed Asset Values of Governmental Activities by Fiscal Year



Warning: Declining values

Trend: Favorable

Description: Adjusting for depreciation, Foxborough has maintained its fixed asset values. This graph depicts fixed asset values for governmental activities.

* Land is not depreciated.

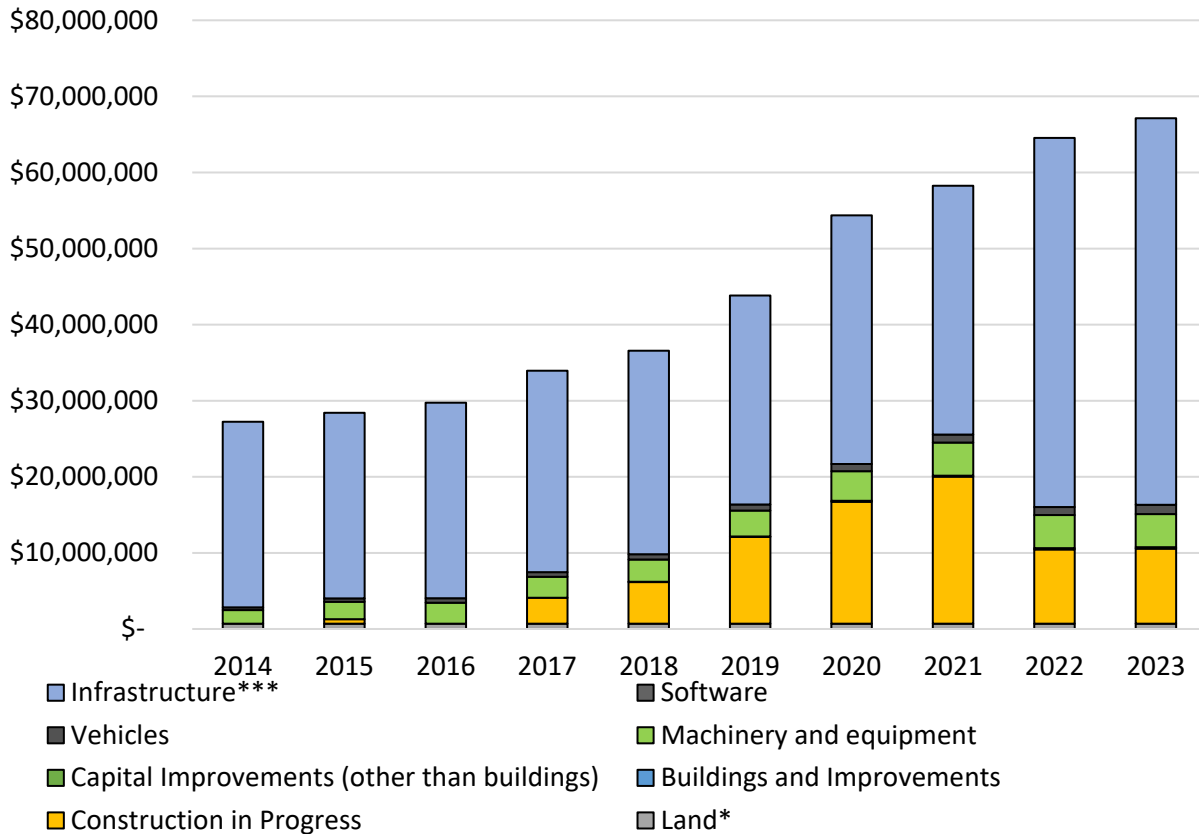
** High School & Boyden renovations in 2012-2013, New Town Hall construction in 2016-2017, Burrell School renovation in 2019-2022.

Data Source: Finance Department



Capital Investment – Fixed Assets (2 of 3)

Fixed Asset Values of Business-Type Activities by Fiscal Year



Warning: Declining values

Trend: Favorable

Description: Adjusting for depreciation, Foxborough has maintained its fixed asset values. This graph depicts fixed asset values for business-type activities.

* Land is not depreciated.

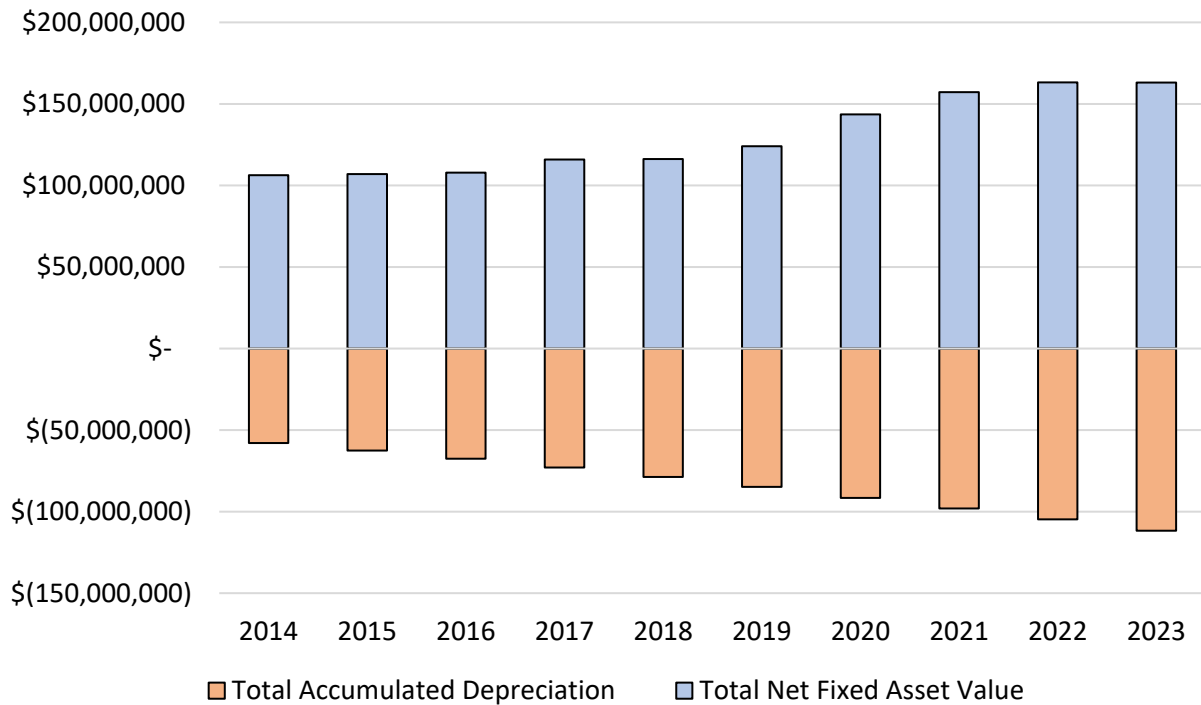
*** Water infrastructure projects 2019-2023.

Data Source: Finance Department



Capital Investment – Fixed Assets (3 of 3)

Fixed Asset Values of Governmental & Business-Type Activities by Fiscal Year



Warning: Declining values

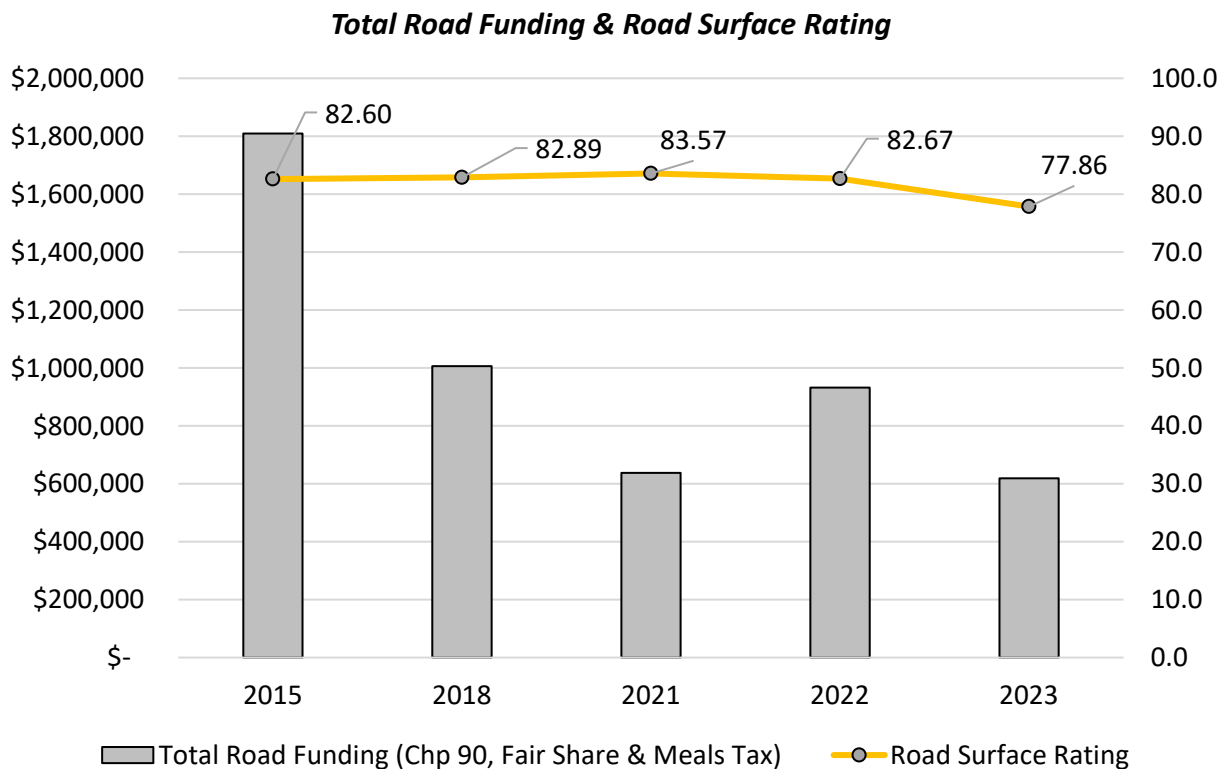
Trend: Favorable

Description: Adjusting for both depreciation and inflation, Foxborough has maintained its fixed asset values. This graph demonstrates a significant increase in net fixed asset values despite climbing depreciation.

Data Source: Finance Department



Capital Investment – Pavement Management



Warning: Declining Road Surface Rating (RSR)

Trend: Uncertain

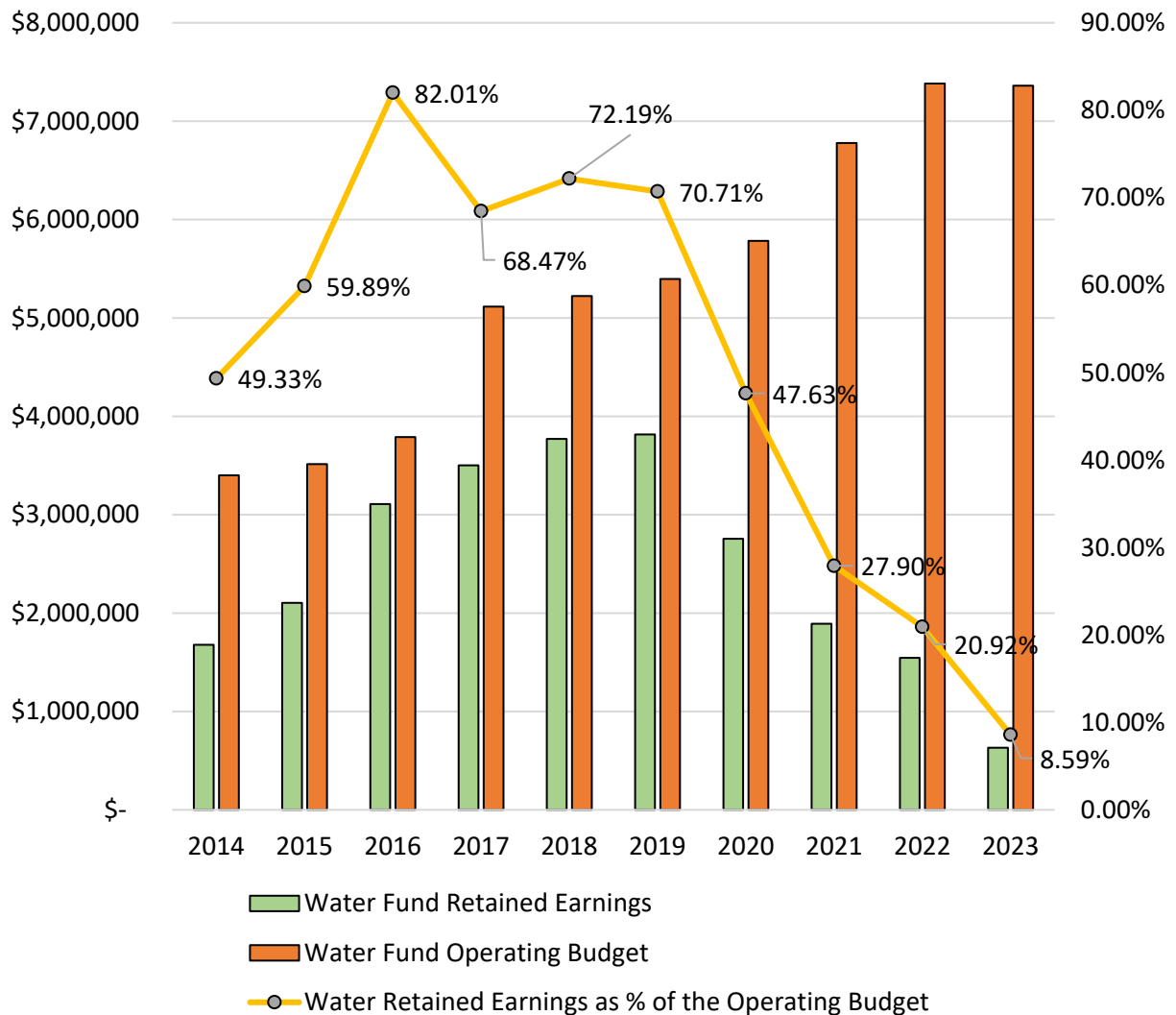
Description: The Town's Road Surface Rating (RSR) has decreased from 82.60 in FY2015 to 77.86 in FY2023. Based on a recent engineering study, Foxborough will need to spend approximately \$1.15 million annually in order to maintain the current RSR. In order to also maintain sidewalks along the road, the Town will need somewhere between \$1.5 million to \$2 million. State Chapter 90 funding will be a critical component of whether the Town can meet these spending targets in addition to the Fair Share Tax and the highly elastic meals tax revenue.

Data Source: Finance Department & Public Works Department



Enterprise Funds – Water Retained Earnings (1 of 2)

Water Retained Earnings as a % of the Operating Budget by Fiscal Year



Warning: Decline in retained earnings

Trend: Unfavorable

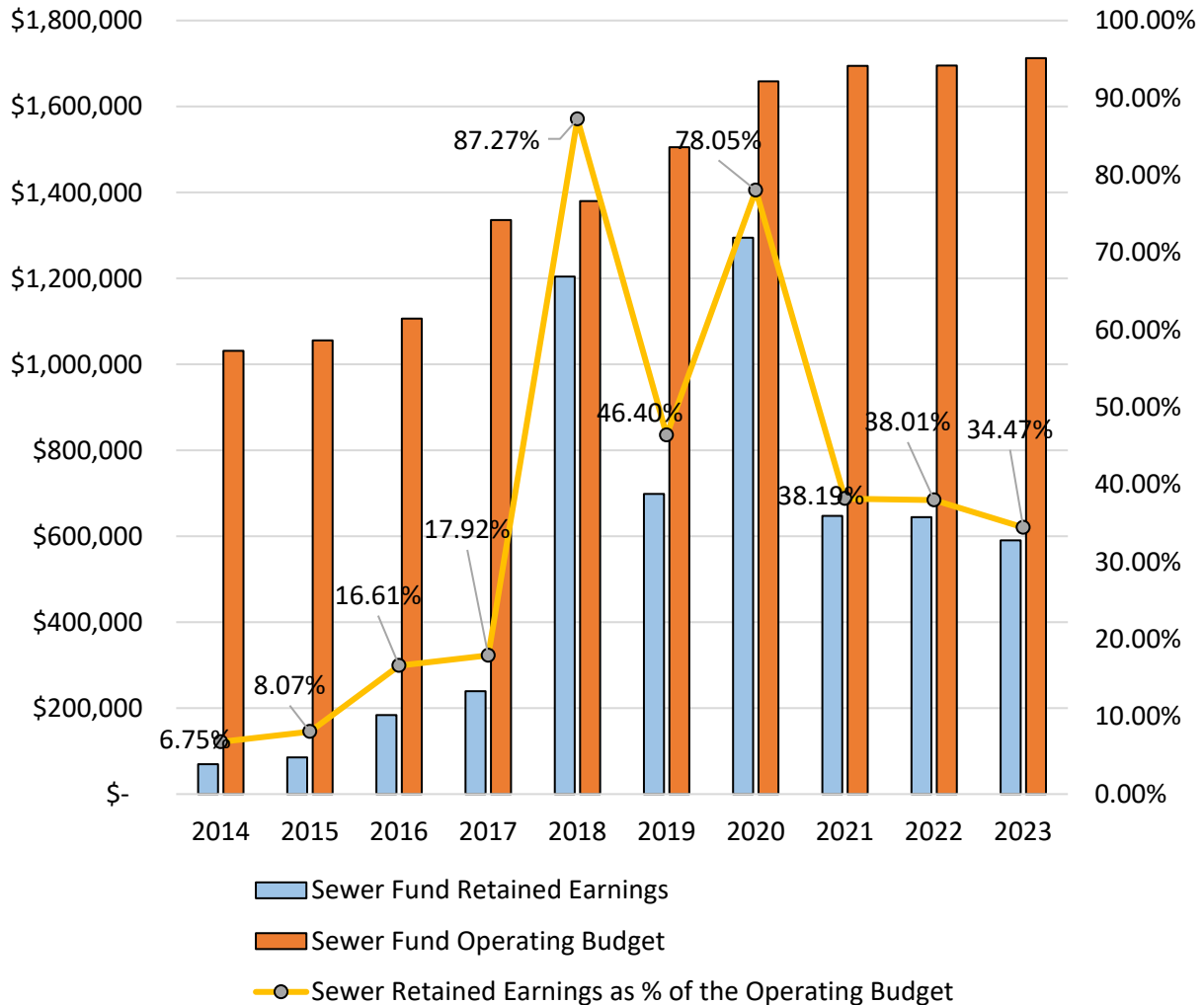
Description: In recent years, the Town has used retained earnings for both Water and Sewer to balance their respective budgets due to increased debt service and revenue losses. Currently, Foxborough is in the process of replacing municipal water meters which will help increase revenue currently not being captured. The Town expects to see an upwards trend.

Data Source: Finance Department



Enterprise Funds – Sewer Retained Earnings (2 of 2)

Sewer Retained Earnings as a % of the Operating Budget by Fiscal Year



Warning: Decline in retained earnings

Trend: Unfavorable

Description: In recent years, the Town has used retained earnings for both Water and Sewer to balance their respective budgets due to increased debt service and revenue losses. Currently, Foxborough has adjusted its water and sewer rates and expects to see an upwards trend.

Data Source: Finance Department

