



Town of Foxborough

**Town Manager's Proposed Budget
FY 2022**

**For the Fiscal Year
July 1, 2021 - June 30, 2022**



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**BOARD OF SELECTMEN
TOWN OF FOXBOROUGH**

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January 21, 2021

Honorable Members of the Board of Selectmen:

I respectfully submit to you the proposed Operating Budget for Fiscal 2022. While it is hard to imagine that we are already developing spending plans that will affect operations nearly 17 months from now, I think the Town's staff and Finance Team has done a terrific job of preparing a document that is consistent with what this Board has directed us to do. I want to thank everyone for their cooperation in the process that we endeavored to achieve this year.

This year we sought to include as much input as possible from all three of the major policy Boards along with input from the public in setting benchmarks as to how we should shape our spending plans for the next fiscal year. That effort was fruitful and the direction we proceeded in was that we would try and limit spending for Fiscal Year 2022 to a 2.5% increase over Fiscal Year 2021 expenditures. That direction was then sent to all departments following our meetings in early November of 2020.

In late December 2020/early January of 2021 we began our detailed budget review and the results revealed very good news along with some challenges that we will need to discuss as part of the budget review process.

The Review Approach

As part of our retooled review process for this year, I worked with the Finance Team to take a deeper dive into the various elements that drive the costs for our Municipal Budget. To do this, we have broken the spending plan into four very distinct segments. The first is the **Town Operations**. This is made up of all of the Town's operating department's budgets. From Administration to Veteran's Services, these departments comprise all of the functions that operate on the Town side of municipal government. Each of these departments are mostly financed through the tax levy but there are some grants, State Aid, and revolving funds that contribute to the funding of these departments.

The next segment is **School Operations**. This is made up of all of the departments that function under the direction of the Foxborough School Department. From Kindergarten to the Twelfth Grade, these are all the costs associated with public education provided by the Town of Foxborough. It does not include costs associated with the Foxborough Charter School or the Sage School. These are separately funded entities with funding from both the State and private sources. This segment does include the annual assessment for the **Southeastern Regional School District**. Financing for the School Operations is provided primarily through the tax levy though, like the Town, there is some State Aid along with grants and revolving funds that round out this funding formula.

The third element is **Fixed Costs and Other**. This part of the budget is primarily comprised of costs that the Town is required to pay such as Health Insurance, Collective Bargaining Costs, Pensions, General Insurance, Unemployment, Borrowing Costs, and Unforeseen Expenses (Reserve Fund). This is also funded primarily through the tax levy, available funds, and Fund Balance; or more commonly referred to as "Free Cash".

The fourth and final elements of the Budget are the **Water and Sewer Enterprise Funds**. These are all the costs associated with the operation of the Town's Water and Sewer Departments. This includes any employee related costs, costs of construction, operation, or borrowing associated with the cost of providing clean drinking water and sewage disposal in the Town of Foxborough. The financing of this function is provided through the collection of water and sewer fees. The reason that these costs are structured in this manner is that these services are not provided to all residents within the community. As such, these charges are billed separately by the Town to those residents and businesses who are directly connected to the Town's water and sewer systems.

Overview

It is pleasing to note that the Town and School Operating Departments collectively were very close to the 2.5% budget guideline. After my initial review of these departments, the combined total increase of the two operating departments came in at 2.97%. I presently view this increase to be a conservative number as I am still waiting to hear on some operating costs (SERSD assessment for example) that I believe could further reduce this increase. If that happens, there is a strong likelihood that these budgets will actually come in closer to the established guideline.

Below you will see a summary listing of the budget increases making up the overall \$2,374,693 (3.15%) increase to the General Fund.

General Government	\$ 85,066	2.48%
Public Safety	\$ 400,954	3.97%
Education	\$ 1,168,127	3.06%
Public Works	\$ 46,660	1.95%
Human Services	\$ 12,857	1.17%
Culture & Recreation	\$ (35,837)	-2.82%
Debt Service	\$ (76,353)	-2.06%
Insurance & Other	\$ 773,218	5.09%
Total	\$ 2,374,693	3.15%

I am pleased to note that the Town side of the budget actually came in closer to the guideline at 2.79%. The Foxborough School Department budget came in at 2.98% (excluding the SERSD assessment). The School Department presented a close to level Operating Expense budget. However, the overall increase is driven by the 3.44% increase to the Salary budget needed to meet contractual obligations.

The next two budget segments presented the more difficult challenge as neither of these budgets were close to meeting the requested budget guideline (except the Sewer Enterprise which is only slated to increase by 0.06%). However, there is a good explanation as to why these budgets were higher.

If you look closely at these budget elements you can see that the Pension budget is currently estimated to increase by 5.6% and Health Insurance budget is estimated to increase 3%. These numbers are only estimates at this time and can change once we have the final numbers. We are hopeful at this time that these numbers will come in lower and thus drive the overall budget down.

The big driver of these two budgets were the estimates for Pension and Health Insurance, the establishment of a new Salary Reserve budget line and Enterprise Fund borrowing costs. As noted above, the Pension and Health Insurance lines alone account for an 5.6% and 3% increase respectively.

A Salary Reserve budget is being proposed for the FY22 Operating Budget which will be used for collective bargaining costs, retirement payouts, and any unanticipated salary adjustments needed throughout the course of the year. Previously, these costs were scattered throughout the budget and were difficult to follow. This year we have evaluated the best practices in some of the award winning budget presentations and have come up with this new approach to funding these costs. What this new approach will allow is that once the Town Meeting approves the budget, transfers can then be made after July 1 by the Town Manager to where the funds are more precisely needed. This approach avoids the need for a Special Town Meeting to request free cash usage to fund collective bargaining agreements in the future.

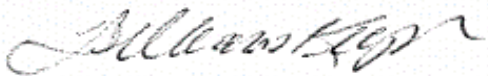
With respect to debt service in Enterprise Fund, there is a spike in the debt service costs relating to the upcoming the Water Budget bond issuance of \$9.4 million. The debt service payment for this borrowing is currently estimated and will change once the actual bond issuance occurs in March. In the case of the Water Debt, the Town will be using funds that were already assumed in the projected water rate schedule to pay for this added cost so this will not result in an unanticipated spike to the water rate.

Conclusion

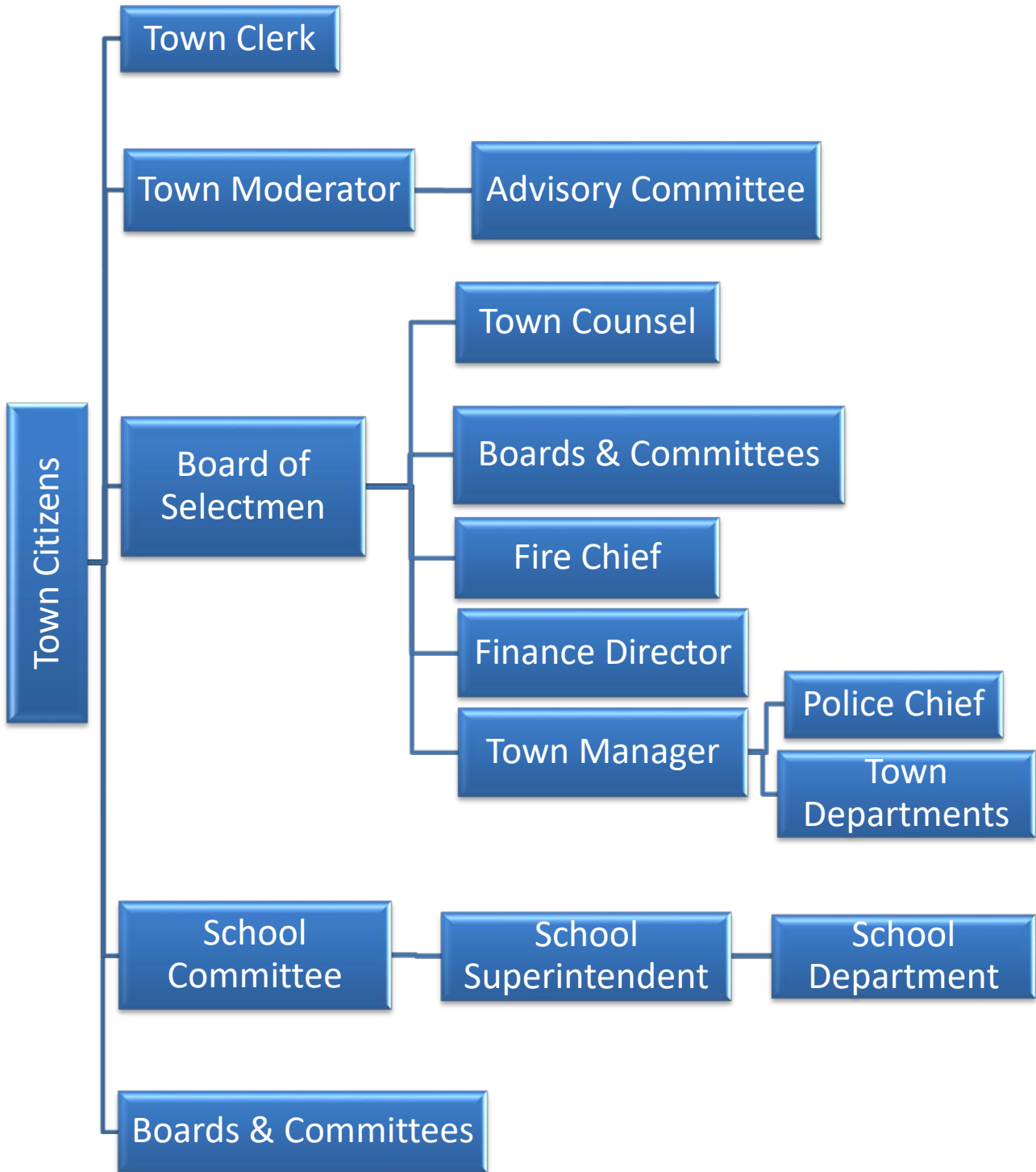
Based on the guidance discussed at the beginning of the deliberative process for the Fiscal Year 2022 Budget, Town and School Operating Departments made a concerted effort to bring their expenses within the established guidelines of 2.5%. Based on the analysis conducted, the overall budget guideline appears to be unachievable in light of the required fixed costs as well as the planned infrastructure improvements in the Water Enterprise Fund. Despite the debt service increases, there will be no impact of these costs to the tax levy. Prudent financial planning measures have been taken by the Town to address these anticipated costs as part of its overall financing strategy.

Finally, it is important to note that this is an early and preliminary view of the budget and certain revenue and expenditure pieces remain unknown. Over the course of the next few months, and as this information becomes more available, we will certainly keep all Boards and Committees up to date.

Respectfully,



William G. Keegan, ICMA-CM
Town Manager





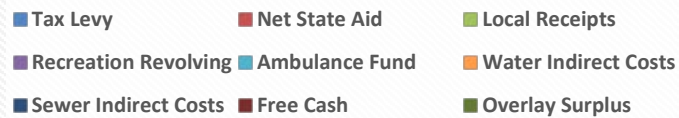
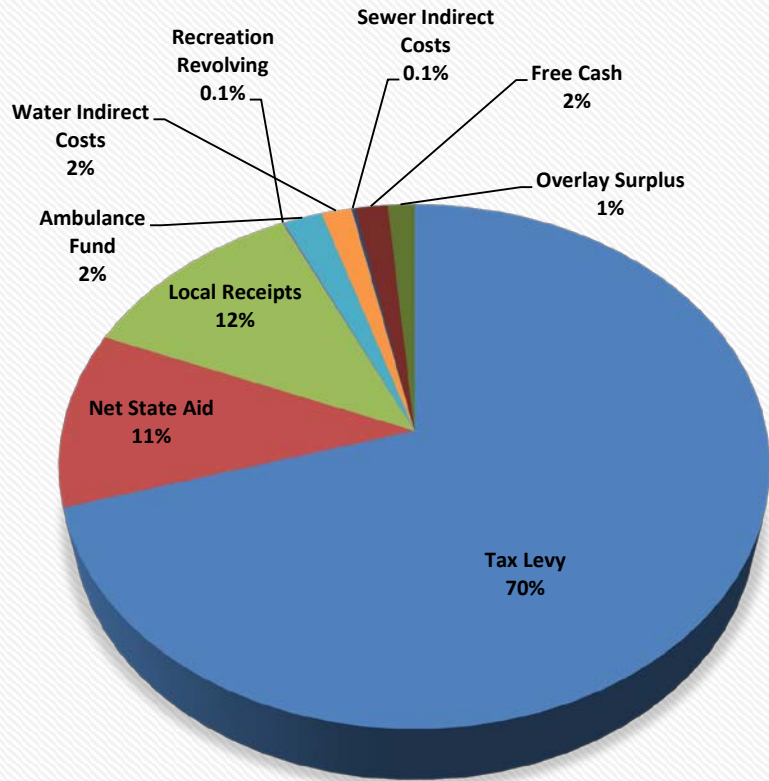
Financial Summary

General Fund Budget Overview

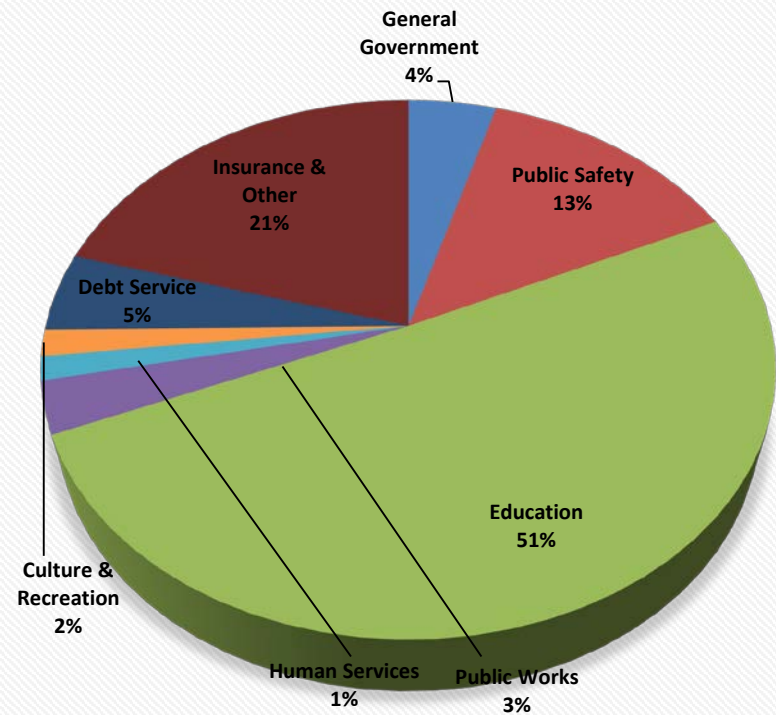
The following charts detail the overall revenues and expenditures for the General Fund.

The Town Manager's Proposed FY2022 General Fund Budget totals:
\$77,754,597

REVENUES



EXPENSES

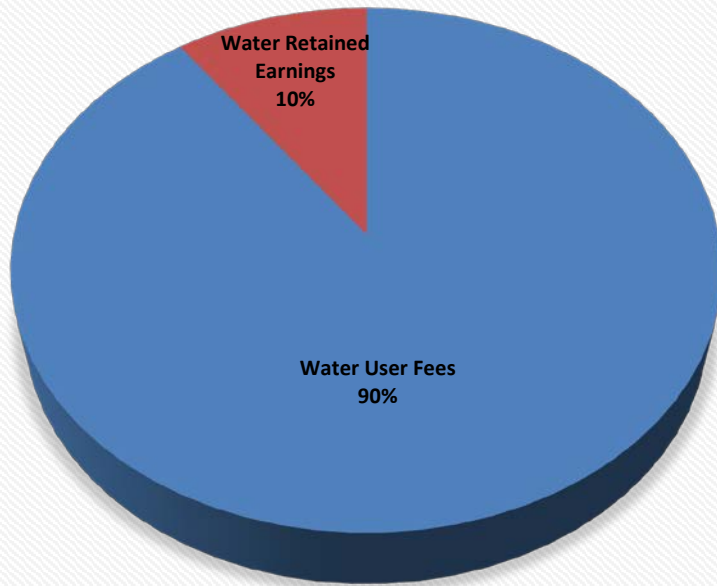


Water Enterprise Budget Overview

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

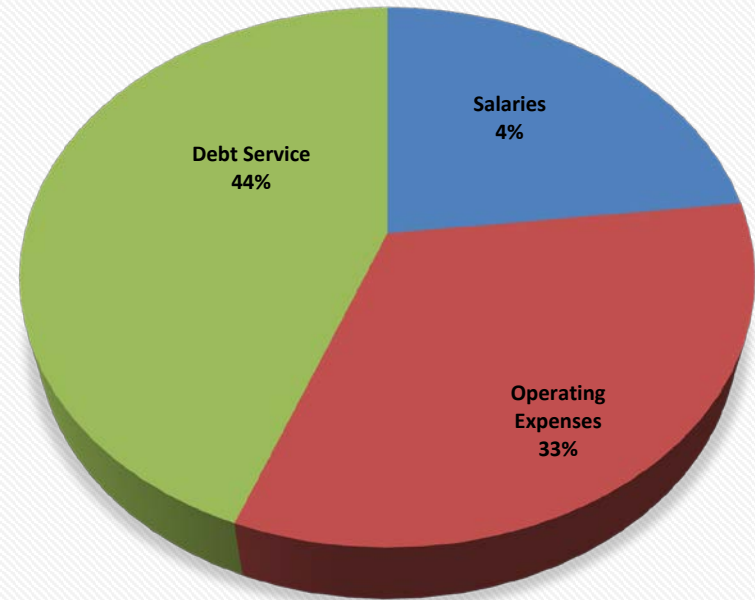
The Town Manager's Proposed FY2022 Water Fund Budget totals:
\$7,502,061

REVENUES



■ Water User Fees ■ Water Retained Earnings

EXPENSES



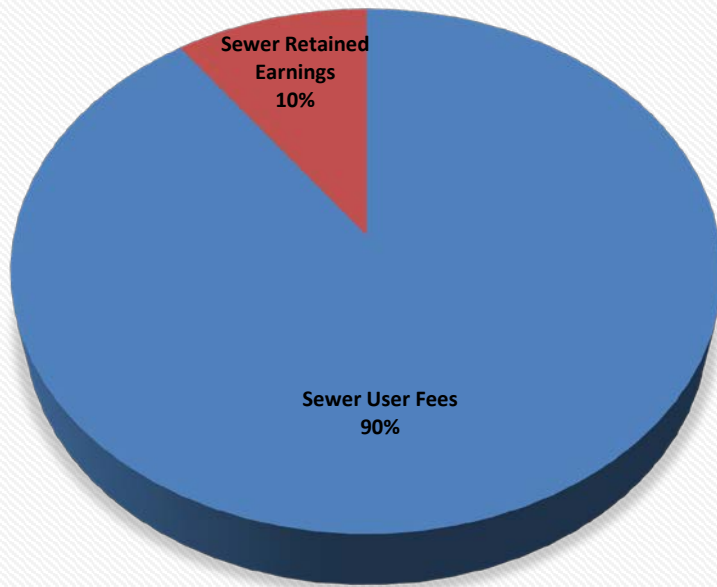
■ Salaries ■ Operating Expenses ■ Debt Service

Sewer Enterprise Budget Overview

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

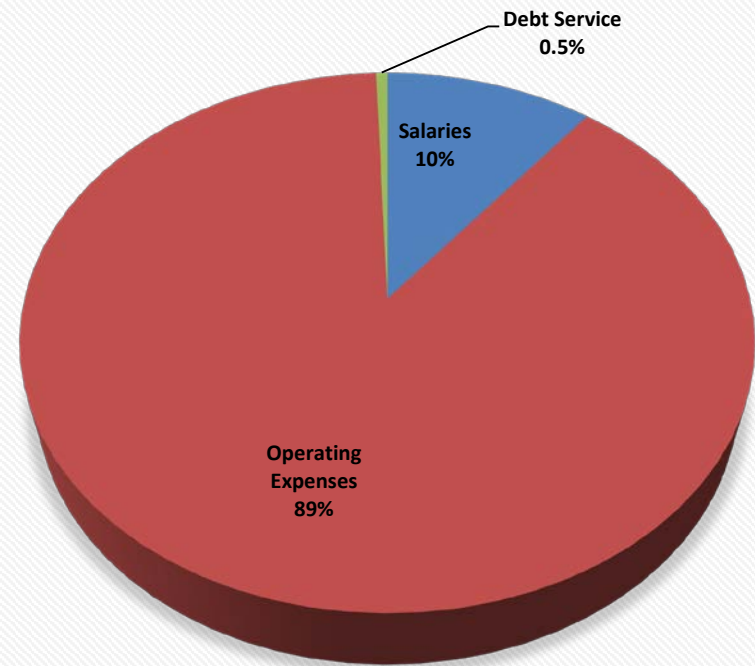
The Town Manager's Proposed FY2022 Sewer Fund Budget totals:
\$1,695,345

REVENUES



■ Sewer User Fees ■ Sewer Retained Earnings

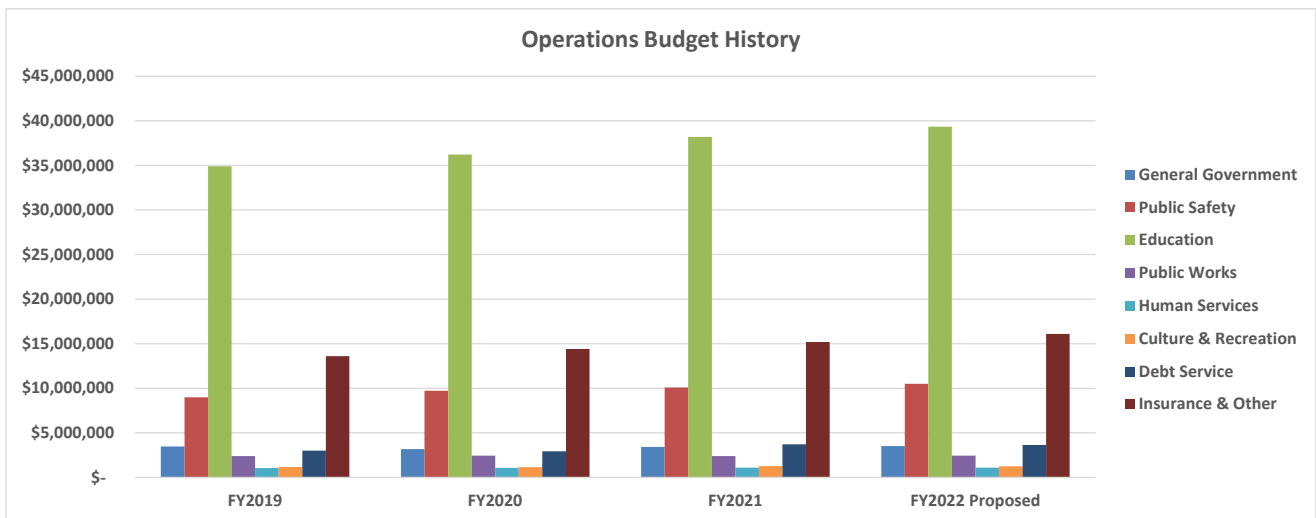
EXPENSES



■ Salaries ■ Operating Expenses ■ Debt Service

General Fund Revenue/Expenditure Summary

	2019 Actual	2020 Actual	2021 Budget	2022 Preliminary	2022 vs. 2021 \$ (+/-) % (+/-)	
General Fund Revenues						
Tax Levy	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,717,059	\$ 1,775,588	3.29%
State Aid	\$ 11,184,071	\$ 11,160,412	\$ 11,116,219	\$ 11,116,219	\$ -	0.00%
Local Receipts	\$ 11,674,644	\$ 10,980,509	\$ 8,980,000	\$ 9,370,471	\$ 390,471	4.35%
Indirect Costs	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,388,479	\$ 138,174	11.05%
Free Cash	\$ 470,237	\$ 435,708	\$ 900,000	\$ 1,330,000	\$ 430,000	47.78%
Overlay Surplus	\$ -	\$ -	\$ 1,000,000	\$ 1,100,000	\$ 100,000	10.00%
Ambulance Fund	\$ 1,634,806	\$ 1,158,619	\$ 1,408,619	\$ 1,600,000	\$ 191,381	13.59%
Recreation Fund	\$ 47,798	\$ 59,023	\$ 61,367	\$ 61,367	\$ -	0.00%
Other Available Funds	\$ 24,000	\$ 50,000	\$ 460,000	\$ -	\$ (460,000)	-100.00%
Total General Fund Revenues	\$ 75,990,381	\$ 77,069,174	\$ 79,117,981	\$ 81,683,595	\$ 2,565,614	3.24%
General Fund Expenses						
General Government	\$ 3,462,492	\$ 3,172,547	\$ 3,432,760	\$ 3,517,826	\$ 85,066	2.48%
Public Safety	\$ 8,996,189	\$ 9,709,666	\$ 10,097,573	\$ 10,498,527	\$ 400,954	3.97%
Education	\$ 34,898,552	\$ 36,217,330	\$ 38,182,233	\$ 39,350,360	\$ 1,168,127	3.06%
Public Works	\$ 2,398,611	\$ 2,455,138	\$ 2,388,913	\$ 2,435,573	\$ 46,660	1.95%
Human Services	\$ 1,044,749	\$ 1,080,296	\$ 1,095,597	\$ 1,108,454	\$ 12,857	1.17%
Culture & Recreation	\$ 1,180,733	\$ 1,152,584	\$ 1,271,847	\$ 1,236,010	\$ (35,837)	-2.82%
Debt Service	\$ 3,007,997	\$ 2,933,437	\$ 3,713,923	\$ 3,637,570	\$ (76,353)	-2.06%
Insurance & Other	\$ 13,595,486	\$ 14,400,285	\$ 15,197,059	\$ 15,970,277	\$ 773,218	5.09%
Total General Fund Operating Expenses	\$ 68,584,808	\$ 71,121,282	\$ 75,379,904	\$ 77,754,597	\$ 2,374,693	3.15%
Other Expenses						
State & County Assessments	\$ 2,765,781	\$ 2,544,223	\$ 2,507,929	\$ 2,507,929	\$ -	0.00%
Overlay	\$ 1,124,962	\$ 1,114,948	\$ 1,100,000	\$ 1,100,000	\$ -	0.00%
Stabilization Fund	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	0.00%
Capital Stabilization Fund	\$ -	\$ 250,000	\$ -	\$ -	\$ -	0.00%
Snow Removal Supplement	\$ 398,422	\$ 248,619	\$ 99,004	\$ 281,817	\$ 182,813	184.65%
OPEB Trust Fund	\$ 964,069	\$ 964,069	\$ -	\$ -	\$ -	0.00%
Subtotal Other Expenses	\$ 5,353,234	\$ 5,221,859	\$ 3,706,933	\$ 3,889,746	\$ 182,813	4.93%
Total General Fund Expenses	\$ 73,938,042	\$ 76,343,141	\$ 79,086,837	\$ 81,644,343	\$ 2,557,506	3.23%
Net Excess / (Deficit)	\$ 2,052,339	\$ 726,033	\$ 31,144	\$ 39,253		



Free Cash

Free Cash:

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

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

Uses of Free Cash:

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

Fiscal Year	Free Cash Available for Appropriation	Appropriated for Operating Budget	Appropriated for Capital Budget	Extraordinary Expenses	Total Free Cash Use
FY11	4,013,222	1,679,837	749,000	126,071	2,554,908
FY12	3,627,507	1,041,838	1,047,000	655,000	2,743,838
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	-	2,360,388	2,069,718	4,430,106
FY19	6,365,604	-	1,184,213	470,237	1,654,450
FY20	4,762,588	900,000	484,220	685,708	2,069,928
FY21	3,260,907	TBD	TBD	TBD	TBD



Community	Certified Free Cash 6/30/2020	Operating Budget	Free Cash as % of Operating
Sharon	5,871,797	91,659,067	6.4%
Walpole	5,773,783	104,543,285	5.5%
North Attleborough	4,600,377	95,758,321	4.8%
Foxborough	3,260,907	78,788,225	4.1%
Stoughton	2,931,851	114,520,092	2.6%
Norton	2,877,433	65,873,026	4.4%
Franklin	2,730,757	129,515,855	2.1%
Wrentham	2,386,997	47,340,534	5.0%
Easton	1,627,482	83,889,056	1.9%
Mansfield	1,391,895	106,167,017	1.3%
Norfolk	1,064,728	44,937,025	2.4%
Plainville	273,471	34,756,887	0.8%

General Fund Expenditure Summary

Appropriations

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Preliminary Budget	2022 vs. 2021 \$ (+/-) % (+/-)		
General Government							
Board of Selectmen							
Operating Expenses	\$ 16,616	\$ 20,345	\$ 23,400	\$ 23,400	\$ -	0.00%	
Total Board of Selectmen	\$ 16,616	\$ 20,345	\$ 23,400	\$ 23,400	\$ -	0.00%	
Town Manager							
Salaries and Wages	\$ 503,750	\$ 495,750	\$ 516,177	\$ 536,841	\$ 20,664	4.00%	
Operating Expenses	\$ 62,181	\$ 46,276	\$ 76,750	\$ 70,750	\$ (6,000)	-7.82%	
Total Town Manager	\$ 565,931	\$ 542,026	\$ 592,927	\$ 607,591	\$ 14,664	2.47%	
Town Audit							
Operating Expenses	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ -	0.00%	
Total Town Audit	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ -	0.00%	
Finance							
Salaries and Wages	\$ 1,120,259	\$ 971,566	\$ 1,044,527	\$ 1,071,022	\$ 26,495	2.54%	
Operating Expenses	\$ 353,585	\$ 296,934	\$ 310,560	\$ 317,992	\$ 7,432	2.39%	
Total Finance	\$ 1,473,844	\$ 1,268,500	\$ 1,355,087	\$ 1,389,014	\$ 33,927	2.50%	
Advisory Committee							
Salaries and Wages	\$ 1,066	\$ 689	\$ 2,150	\$ 2,150	\$ 97,182	0.00%	
Operating Expenses	\$ 283	\$ 295	\$ 350	\$ 350	\$ 97,182	0.00%	
Total Advisory Committee	\$ 1,349	\$ 984	\$ 2,500	\$ 2,500	\$ 194,363	0.00%	
Legal Services							
Operating Expenses	\$ 248,570	\$ 165,588	\$ 180,090	\$ 180,090	\$ -	0.00%	
Total Legal Services	\$ 248,570	\$ 165,588	\$ 180,090	\$ 180,090	\$ -	0.00%	

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Preliminary Budget	2022 vs. 2021 \$ (+/-) % (+/-)	
Geographic Information Systems/IT						
Operating Expenses	\$ 10,910	\$ 13,833	\$ 42,220	\$ 50,139	\$ 7,919	18.76%
Total Geographic Information Systems/IT	\$ 10,910	\$ 13,833	\$ 42,220	\$ 50,139	\$ 7,919	18.76%
Town Clerk						
Salaries and Wages	\$ 145,728	\$ 151,492	\$ 154,105	\$ 159,230	\$ 5,125	3.33%
Operating Expenses	\$ 10,166	\$ 11,863	\$ 13,475	\$ 13,475	\$ -	0.00%
Total Town Clerk	\$ 155,894	\$ 163,355	\$ 167,580	\$ 172,705	\$ 5,125	3.06%
Elections & Registration						
Salaries & Wages	\$ 63,532	\$ 65,028	\$ 73,301	\$ 75,533	\$ 2,232	3.04%
Operating Expenses	\$ 15,549	\$ 16,088	\$ 16,675	\$ 16,675	\$ -	0.00%
Total Elections & Registration	\$ 79,081	\$ 81,116	\$ 89,976	\$ 92,208	\$ 2,232	2.48%
Conservation Commission						
Salaries and Wages	\$ 83,169	\$ 87,310	\$ 88,191	\$ 90,622	\$ 2,431	2.76%
Operating Expenses	\$ 10,632	\$ 5,907	\$ 10,775	\$ 10,775	\$ -	0.00%
Total Conservation Commission	\$ 93,801	\$ 93,217	\$ 98,966	\$ 101,397	\$ 2,431	2.46%
Planning Board						
Salaries and Wages	\$ 188,040	\$ 195,010	\$ 196,412	\$ 200,272	\$ 3,860	1.97%
Operating Expenses	\$ 34,922	\$ 12,173	\$ 45,300	\$ 45,300	\$ -	0.00%
Total Planning Board	\$ 222,962	\$ 207,183	\$ 241,712	\$ 245,572	\$ 3,860	1.60%
Zoning Board of Appeals						
Operating Expenses	\$ 714	\$ 534	\$ 1,200	\$ 1,200	\$ -	0.00%
Total Zoning Board of Appeals	\$ 714	\$ 534	\$ 1,200	\$ 1,200	\$ -	0.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Preliminary Budget	2022 vs. 2021 \$ (+/-) % (+/-)	
Municipal Buildings						
Salaries and Wages	\$ 90,676	\$ 94,646	\$ 100,902	\$ 101,860	\$ 958	0.95%
Operating Expenses	\$ 461,642	\$ 480,721	\$ 495,700	\$ 509,650	\$ 13,950	2.81%
Total Municipal Buildings	\$ 552,318	\$ 575,367	\$ 596,602	\$ 611,510	\$ 14,908	2.50%
Total General Government	\$ 3,462,492	\$ 3,172,547	\$ 3,432,760	\$ 3,517,826	\$ 85,066	2.48%
Public Safety						
SEMRECC						
Salaries and Wages	\$ 676,368	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenses	\$ 15,868	\$ 507,630	\$ 310,000	\$ 310,000	\$ -	0.00%
Total SEMRECC	\$ 692,235	\$ 507,630	\$ 310,000	\$ 310,000	\$ -	0.00%
Police						
Salaries and Wages	\$ 3,696,190	\$ 4,126,819	\$ 4,487,220	\$ 4,580,723	\$ 93,503	2.08%
Operating Expenses	\$ 339,791	\$ 393,272	\$ 430,128	\$ 455,828	\$ 25,700	5.97%
Capital Outlay	\$ 116,284	\$ 226,494	\$ 199,400	\$ 204,385	\$ 4,985	2.50%
Total Police	\$ 4,152,265	\$ 4,746,585	\$ 5,116,748	\$ 5,240,936	\$ 124,188	2.43%
Fire						
Salaries and Wages	\$ 3,304,250	\$ 3,563,497	\$ 3,796,882	\$ 4,083,265	\$ 286,383	7.54%
Operating Expenses	\$ 323,610	\$ 297,968	\$ 340,351	\$ 342,751	\$ 2,400	0.71%
Capital Outlay	\$ 24,112	\$ 58,343	\$ 34,000	\$ 22,000	\$ (12,000)	-35.29%
Total Fire	\$ 3,651,973	\$ 3,919,808	\$ 4,171,233	\$ 4,448,016	\$ 276,783	6.64%
Joint Public Safety Building						
Salaries and Wages	\$ 55,238	\$ 56,702	\$ 61,675	\$ 62,909	\$ 1,234	2.00%
Operating Expenses	\$ 9,100	\$ 9,200	\$ 9,700	\$ 9,943	\$ 243	2.50%
Capital Outlay	\$ -	\$ 40,975	\$ 8,000	\$ -	\$ (8,000)	-100.00%
Total Joint Public Safety Building	\$ 64,338	\$ 106,877	\$ 79,375	\$ 72,851	\$ (6,524)	-8.22%

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Preliminary Budget	2022 vs. 2021 \$ (+/-) % (+/-)	
Inspections Department							
	Salaries and Wages	\$ 417,332	\$ 396,234	\$ 403,317	\$ 409,398	\$ 6,081	1.51%
	Operating Expenses	\$ 18,046	\$ 32,533	\$ 16,900	\$ 17,326	\$ 426	2.52%
	Total Inspections Department	\$ 435,378	\$ 428,766	\$ 420,217	\$ 426,724	\$ 6,507	1.55%
	Total Public Safety	\$ 8,996,189	\$ 9,709,666	\$ 10,097,573	\$ 10,498,527	\$ 400,954	3.97%
Education							
Foxborough Public Schools							
	Salaries and Wages	\$ 29,476,876	\$ 30,166,978	\$ 31,081,118	\$ 32,151,106	\$ 1,069,988	3.44%
	Operating Expenses	\$ 4,978,017	\$ 5,570,778	\$ 6,418,003	\$ 6,464,908	\$ 46,905	0.73%
	Total Foxborough Public Schools	\$ 34,454,893	\$ 35,737,756	\$ 37,499,121	\$ 38,616,014	\$ 1,116,893	2.98%
Southeastern Regional							
	Operating Expenses	\$ 443,659	\$ 479,574	\$ 683,112	\$ 734,346	\$ 51,234	7.50%
	Total Southeastern Regional	\$ 443,659	\$ 479,574	\$ 683,112	\$ 734,346	\$ 51,234	7.50%
	Total Education	\$ 34,898,552	\$ 36,217,330	\$ 38,182,233	\$ 39,350,360	\$ 1,168,127	3.06%
Public Works							
Public Works							
	Salaries and Wages	\$ 1,418,568	\$ 1,482,987	\$ 1,524,495	\$ 1,555,773	\$ 31,278	2.05%
	Operating Expenses	\$ 382,325	\$ 473,239	\$ 494,168	\$ 513,450	\$ 19,282	3.90%
	Total Public Works	\$ 1,800,893	\$ 1,956,227	\$ 2,018,663	\$ 2,069,223	\$ 50,560	2.50%
Snow and Ice							
	Salaries and Wages	\$ 144,691	\$ 89,062	\$ 33,500	\$ 33,500	\$ -	0.00%
	Operating Expenses	\$ 308,228	\$ 214,242	\$ 170,800	\$ 170,800	\$ -	0.00%
	Capital Outlay	\$ 11,000	\$ 11,000	\$ 12,000	\$ 12,000	\$ -	0.00%
	Total Snow and Ice	\$ 463,919	\$ 314,304	\$ 216,300	\$ 216,300	\$ -	0.00%

		2019	2020	2021	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Preliminary Budget	\$ (+/-)	% (+/-)
Street Lighting							
	Operating Expenses	\$ 98,841	\$ 161,203	\$ 110,000	\$ 110,000	\$ -	0.00%
	Total Street Lighting	\$ 98,841	\$ 161,203	\$ 110,000	\$ 110,000	\$ -	0.00%
Solid Waste Disposal and Collection							
	Salaries and Wages	\$ 1,746	\$ -	\$ 2,300	\$ -	\$ (2,300)	-100.00%
	Operating Expenses	\$ 33,212	\$ 23,404	\$ 41,650	\$ 40,050	\$ (1,600)	-3.84%
	Total Solid Waste Disposal and Collection	\$ 34,958	\$ 23,404	\$ 43,950	\$ 40,050	\$ (3,900)	-8.87%
	Total Public Works	\$ 2,398,611	\$ 2,455,138	\$ 2,388,913	\$ 2,435,573	\$ 46,660	1.95%
Human Services							
Board of Health							
	Salaries and Wages	\$ 242,739	\$ 254,059	\$ 259,096	\$ 261,079	\$ 1,983	0.77%
	Operating Expenses	\$ 6,805	\$ 9,947	\$ 12,350	\$ 12,691	\$ 341	2.76%
	Total Board of Health	\$ 249,544	\$ 264,006	\$ 271,446	\$ 273,770	\$ 2,324	0.86%
Health Services							
	Operating Expenses	\$ 39,319	\$ 9,754	\$ 9,754	\$ 9,754	\$ -	0.00%
	Total Health Services	\$ 39,319	\$ 9,754	\$ 9,754	\$ 9,754	\$ -	0.00%
Council on Aging and Human Services							
	Salaries and Wages	\$ 436,166	\$ 444,405	\$ 448,481	\$ 457,912	\$ 9,431	2.10%
	Operating Expenses	\$ 33,589	\$ 66,254	\$ 35,397	\$ 36,105	\$ 708	2.00%
	Total Council on Aging and Human Services	\$ 469,755	\$ 510,660	\$ 483,878	\$ 494,017	\$ 10,139	2.10%
Veterans Services							
	Salaries and Wages	\$ 126,095	\$ 115,551	\$ 117,673	\$ 118,068	\$ 395	0.34%
	Operating Expenses	\$ 160,036	\$ 180,325	\$ 212,845	\$ 212,845	\$ -	0.00%
	Total Veterans Services	\$ 286,131	\$ 295,877	\$ 330,518	\$ 330,913	\$ 395	0.12%
	Total Human Services	\$ 1,044,749	\$ 1,080,296	\$ 1,095,597	\$ 1,108,454	\$ 12,857	1.17%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Preliminary Budget	2022 vs. 2021 \$ (+/-) % (+/-)	
Culture and Recreation						
Recreation						
Salaries and Wages	\$ 90,910	\$ 93,626	\$ 93,273	\$ 93,273	\$ 0	0.00%
Total Recreation	\$ 90,910	\$ 93,626	\$ 93,273	\$ 93,273	\$ 0	0.00%
Library						
Salaries and Wages	\$ 824,508	\$ 820,357	\$ 902,174	\$ 845,762	\$ (56,412)	-6.25%
Operating Expenses	\$ 248,150	\$ 221,684	\$ 259,225	\$ 279,800	\$ 20,575	7.94%
Capital Outlay	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Total Library	\$ 1,075,658	\$ 1,045,041	\$ 1,164,399	\$ 1,128,562	\$ (35,837)	-3.08%
Historical Commission						
Operating Expenses	\$ 14,166	\$ 13,917	\$ 14,175	\$ 14,175	\$ -	0.00%
Total Historical Commission	\$ 14,166	\$ 13,917	\$ 14,175	\$ 14,175	\$ -	0.00%
Total Culture and Recreation	\$ 1,180,733	\$ 1,152,584	\$ 1,271,847	\$ 1,236,010	\$ (35,837)	-2.82%
Debt Service						
Debt Service						
Principal	\$ 2,285,000	\$ 2,281,000	\$ 2,619,000	\$ 2,611,000	\$ (8,000)	-0.31%
Interest	\$ 722,547	\$ 652,167	\$ 1,069,923	\$ 1,001,570	\$ (68,353)	-6.39%
Operating Expenses	\$ 450	\$ 270	\$ 25,000	\$ 25,000	\$ -	0.00%
Total Debt Service	\$ 3,007,997	\$ 2,933,437	\$ 3,713,923	\$ 3,637,570	\$ (76,353)	-2.06%
Insurance and Other						
Pensions						
Operating Expenses	\$ 4,388,893	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 287,594	5.55%
Total Pensions	\$ 4,388,893	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 287,594	5.55%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Preliminary Budget	2022 vs. 2021 \$ (+/-) % (+/-)	
Unemployment Compensation						
Operating Expenses	\$ 69,824	\$ 103,000	\$ 85,000	\$ 87,125	\$ 2,125	2.50%
Total Unemployment Compensation	\$ 69,824	\$ 103,000	\$ 85,000	\$ 87,125	\$ 2,125	2.50%
Group Insurance Benefits						
Operating Expenses	\$ 8,207,604	\$ 8,465,329	\$ 8,843,988	\$ 9,109,308	\$ 265,320	3.00%
Total Group Insurance Benefits	\$ 8,207,604	\$ 8,465,329	\$ 8,843,988	\$ 9,109,308	\$ 265,320	3.00%
Risk Management						
Operating Expenses	\$ 854,165	\$ 987,879	\$ 1,007,128	\$ 1,032,307	\$ 25,179	2.50%
Total Risk Management	\$ 854,165	\$ 987,879	\$ 1,007,128	\$ 1,032,307	\$ 25,179	2.50%
Reserve Fund						
Operating Expenses	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	0.00%
Total Reserve Fund	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ -	0.00%
Salary Reserve Fund						
Operating Expenses	\$ -	\$ -	\$ -	\$ 193,000	\$ 193,000	100.00%
Total Salary Reserve Fund	\$ -	\$ -	\$ -	\$ 193,000	\$ 193,000	100.00%
Total Insurance and Other	\$ 13,595,486	\$ 14,400,285	\$ 15,197,059	\$ 15,970,277	\$ 773,218	5.09%
GRAND TOTAL GENERAL FUND	\$ 68,584,808	\$ 71,121,282	\$ 75,379,904	\$ 77,754,597	\$ 2,374,693	3.15%

Enterprise Funds Expenditure Summary

Appropriations

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Preliminary Budget	2022 vs. 2021 \$ (+/-) % (+/-)	
Water Enterprise Fund						
Water Fund						
Salaries and Wages	\$ 1,579,116	\$ 1,574,677	\$ 1,728,187	\$ 1,736,631	\$ 8,443	0.49%
Operating Expenses	\$ 1,731,315	\$ 1,831,676	\$ 2,457,336	\$ 2,449,586	\$ 8,443	-0.32%
Debt Service Principal	\$ 1,358,333	\$ 1,361,507	\$ 1,682,622	\$ 2,159,924	\$ 8,443	28.37%
Debt Service Interest	\$ 640,544	\$ 600,123	\$ 905,521	\$ 1,150,920	\$ 8,443	27.10%
Debt Service Expenses	\$ 3,681	\$ 3,362	\$ 5,000	\$ 5,000	\$ 8,443	0.00%
Total Water Fund	\$ 5,312,989	\$ 5,371,345	\$ 6,778,667	\$ 7,502,061	\$ 723,394	10.67%
Sewer Enterprise Fund						
Sewer Fund						
Salaries and Wages	\$ 154,943	\$ 153,906	\$ 170,845	\$ 181,056	\$ 10,211	5.98%
Operating Expenses	\$ 1,263,728	\$ 1,416,517	\$ 1,513,294	\$ 1,504,344	\$ (8,950)	-0.59%
Debt Service Principal	\$ 66,562	\$ 68,898	\$ 9,000	\$ 9,000	\$ -	0.00%
Debt Service Interest	\$ 1,770	\$ 1,485	\$ 1,215	\$ 945	\$ (270)	-22.22%
Total Sewer Fund	\$ 1,487,003	\$ 1,640,806	\$ 1,694,354	\$ 1,695,345	\$ 991	0.06%
GRAND TOTAL ENTERPRISE FUNDS	\$ 6,799,992	\$ 7,012,151	\$ 8,473,021	\$ 9,197,406	\$ 724,385	8.55%

Property Taxes

Property Taxes:

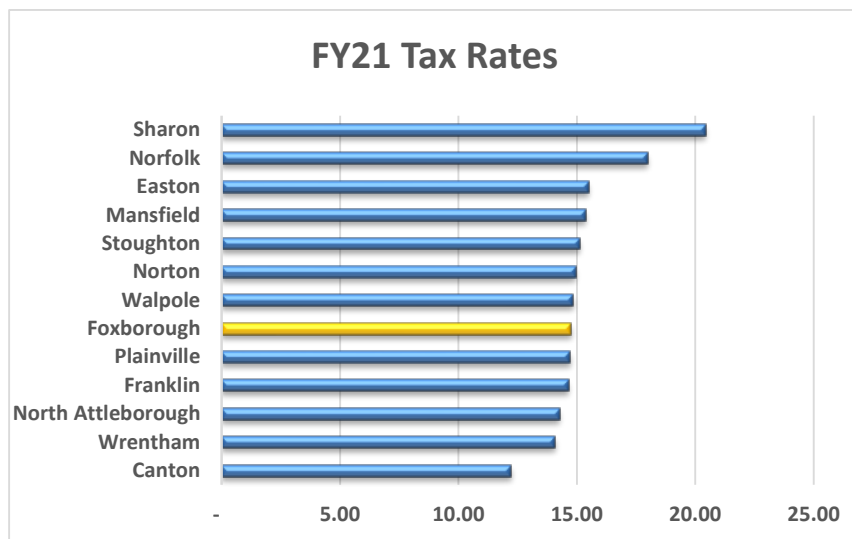
The Tax Levy constitutes about 70% of the total annual resources of the Town budget thus making it the largest revenue source. Taxes may be levied only up to a calculated levy limit (which is certified by the state Department of Revenue). This limit can only increase by 2.5% from the previous year's levy limit. However, taxes generated from "new growth", the increased property values resulting from new construction and change of property use, is added to the annual limit.

In addition, any override or debt exclusion amount approved by a majority vote of the electorate is added to the annual levy limit. The tables and charts below provide data on the FY21 tax rates and unused levy capacity for neighboring communities.

Proposition 2 1/2:

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

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



	FY21 Tax Rates		FY21 Unused Levy Capacity	
	Residential	Commercial	Amount	% of Limit
Canton	12.20	24.29	64,833	0.08
Wrentham	14.07	17.42	390,646	1.06
North Attleborough	14.27	17.43	46,732	0.07
Franklin	14.65	14.65	15,978	0.02
Plainville	14.70	17.75	7,271	0.03
Foxborough	14.74	18.73	38,376	0.07
Walpole	14.84	19.72	6,689	0.01
Norton	14.93	14.93	16,472	0.04
Stoughton	15.10	25.49	31,932	0.04
Mansfield	15.36	22.58	5,437	0.01
Easton	15.48	15.48	38,247	0.06
Norfolk	17.99	17.99	14,829	0.04
Sharon	20.43	20.43	2,464,254	3.17

Property Taxes

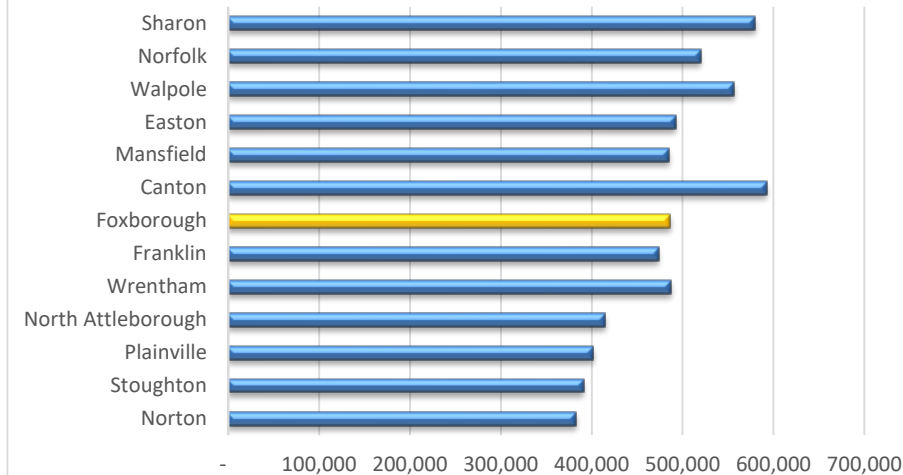
Fiscal Year 2021	Avg Single Family Value	Average Tax Bill	Maximum Levy Limit	Total Tax Levy
Norton	382,978	5,718	41,238,552	41,222,080
Stoughton	391,075	5,905	75,976,329	75,944,397
Plainville	401,769	5,906	25,038,370	25,031,099
North Attleborough	414,509	5,915	62,905,961	62,859,229
Wrentham	487,136	6,854	36,903,941	36,513,295
Franklin	473,315	6,934	84,606,297	84,590,319
Foxborough	485,876	7,162	53,941,471	53,903,095
Canton	592,352	7,227	85,006,775	84,941,942
Mansfield	485,079	7,451	69,795,112	69,789,675
Easton	491,877	7,614	61,036,961	60,998,714
Walpole	556,167	8,254	79,321,819	79,315,130
Norfolk	519,692	9,349	35,622,059	35,607,230
Sharon	579,612	11,841	77,743,617	75,279,363

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

Foxborough Property Tax History

Fiscal Year	Tax Rate	Income Per Capita	Avg Value	Avg Tax Bill
FY12	13.73	36,656	376,827	5,174
FY13	14.54	36,528	375,948	5,466
FY14	14.99	38,411	372,424	5,583
FY15	15.19	40,568	379,754	5,768
FY16	14.82	43,466	406,250	6,021
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

FY21 Average Single Family Value



Foxborough Levy History

Fiscal Year	Max Levy Limit	Total Tax Levy	Excess Levy Capacity	Levy Ceiling
FY15	41,362,524	41,362,437	87	65,612,368
FY16	43,351,983	43,332,693	19,290	69,956,621
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

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

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

LEVY: The amount the community can raise through the property tax. The



Revenue Model



Financial Summary

The summary below presents all general fund revenues for use in FY 2022. The projection is based on the most current data available. Overall, General Fund operating revenues are proposed to **increase \$2,565,614 or 3.35%** over the prior fiscal year. State Aid and Local Receipts projections were adjusted based on historical data and the current pandemic we are living in. The Available Funds show an increase of \$261,381 due to the need to balance the overall budget. Overall the revenue estimation is strong for the FY2022 budget. The numbers can and will change prior to Spring Town Meeting and as current revenues come in.

General Fund Revenue Summary	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	2021 vs. 2022	
	Recap	Recap	Budget	Proposed	Proposed	\$ (+/-)	% (+/-)
Property Tax Levy	\$ 47,707,270	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,717,059	\$ 1,775,588	3.29%
State Aid	\$ 8,525,722	\$ 8,418,290	\$ 8,616,189	\$ 8,608,290	\$ 8,608,290	-	0.00%
Local Receipts	\$ 11,451,763	\$ 11,674,644	\$ 10,980,509	\$ 8,980,000	\$ 9,370,471	\$ 390,471	4.35%
Indirects	\$ 860,745	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,388,479	\$ 138,174	11.05%
Sub-total GF Operating Revenues	\$ 68,545,500	\$ 71,047,759	\$ 72,821,601	\$ 72,780,066	\$ 75,084,299	\$ 2,304,233	3.17%
Available Funds	\$ 2,229,499	\$ 2,176,841	\$ 1,703,350	\$ 3,829,986	\$ 4,091,367	\$ 261,381	6.82%
Gross General Fund Revenues	\$ 70,774,998	\$ 73,224,600	\$ 74,524,951	\$ 76,610,052	\$ 79,175,666	\$ 2,565,614	3.35%

Detailed Description:

Property Tax Levy: Property tax revenues are projected to increase in FY 2022. The increase shown, 3.29% includes the statutory increase in the tax levy allowed under Proposition 2 1/2 and an amount of \$550,000 for estimated new growth (new construction). The increase is due to the debt exclusions for several projects such as Library Renovation, New Public Safety Building, High School, and Ahearn Renovations. The increase in property tax revenue will be in part offset by the corresponding excluded debt service.

State Aid: State Aid is projected to remain level for FY2022 with the latest proposed State budget. Given the current pandemic, we more than likely won't know what the Governor's proposed budget, including State Aid, to municipalities will be until after this budget is presented to the Board of Selectmen. This number can change prior to Spring Town Meeting based off of estimates provided from the State budget process.

Local Receipts: Local receipts are projected to increase by \$390,471 or 4.35%. The 7-year average (FY14-FY20) is about \$11.25 million. Given the current pandemic, we are estimating meals, hotel/motel, and permits very conservatively. The numbers can change prior to Spring Town Meeting based off of actual collections in the current fiscal year. Generally, local receipt projections are based on the average revenue received in each category. We are including the meals tax estimation in this section for budgetary purposes. A portion of local option taxes is dedicated to the funding annual OPEB contribution and road improvements. Revenues are continuously monitored throughout the fiscal year.

Available Funds: Available Funds are projected to increase by \$261,381. This category of revenue is typically associated with funding one-time items. This category includes Free Cash (used to support operations and transfers to Trust and Stabilization Funds), Overlay Surplus, Ambulance Fund, Recreation Revolving, etc. This will most likely change as the budget cycle unfolds and new Free Cash certification is achieved in the fall/winter. Additional appropriations can be made at a Special Town Meeting to increase funding for the General (Rainy Day) Stabilization Fund, the Capital Stabilization Fund, the Other Post

Enterprise Receipts: This category represents transfers from the Town's two enterprise funds to the general fund to cover general fund expenditures that support enterprise operations. The FY2022 amount represents funds anticipated from the Water & Sewer Enterprise Funds to offset general fund costs attributable to the enterprise funds. These amounts are due to change throughout the budget process before finalization.

Town of Foxborough

Fiscal Year 2022 Revenue Model



Revenue Summary

Table 1: Property Tax Levy	FY 2018 Recap	FY 2019 Recap	FY 2020 Budget	FY 2021 Proposed	FY 2022 Proposed
Tax Levy	\$ 42,582,722	\$ 45,237,199	\$ 47,576,229	\$ 49,768,722	\$ 51,761,247
Prop. 2.5%	\$ 1,064,568	\$ 1,130,930	\$ 1,189,406	\$ 1,244,218	\$ 1,294,031
New Growth	\$ 1,589,909	\$ 1,208,100	\$ 1,003,087	\$ 748,307	\$ 550,000
Sub-Total	\$ 45,237,199	\$ 47,576,229	\$ 49,768,722	\$ 51,761,247	\$ 53,605,278
Excluded Debt	\$ 2,470,071	\$ 2,404,100	\$ 2,341,607	\$ 2,180,224	\$ 2,111,780
Subtotal	\$ 47,707,270	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,717,059
Actual Tax Levy	\$ 47,669,414	\$ 49,950,809	\$ 52,067,410	\$ 53,903,095	\$ -

Table 2: State Aid	FY 2018 Cherry Sheet	FY 2019 Cherry Sheet	FY 2020 Budget	FY 2021 Preliminary	FY 2022 Preliminary
Ch 70 & Charter Tuition	\$ 9,419,465	\$ 9,343,685	\$ 9,254,456	\$ 9,198,851	\$ 9,198,851
Unrestricted Local Aid	\$ 1,488,008	\$ 1,540,088	\$ 1,581,670	\$ 1,581,670	\$ 1,581,670
Veterans' Benefits & Exemptions	\$ 235,921	\$ 169,952	\$ 177,600	\$ 178,720	\$ 178,720
State Owned Land	\$ 95,856	\$ 107,152	\$ 122,445	\$ 125,631	\$ 125,631
Offsets (Library)	\$ 22,761	\$ 23,194	\$ 24,241	\$ 31,347	\$ 31,347
Sub-Total (Cherry Sheet)	\$ 11,262,011	\$ 11,184,071	\$ 11,160,412	\$ 11,116,219	\$ 11,116,219
Assessments & Charges	\$ 2,736,289	\$ 2,765,781	\$ 2,544,223	\$ 2,507,929	\$ 2,507,929
Subtotal	\$ 8,525,722	\$ 8,418,290	\$ 8,616,189	\$ 8,608,290	\$ 8,608,290

Table 3: Local Receipts	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Preliminary	FY 2022 Preliminary
Motor Vehicle	\$ 2,987,432	\$ 3,148,412	\$ 2,955,534	\$ 2,417,074	\$ 2,889,554
Hotel/ Motel Excise Tax	\$ 1,766,027	\$ 1,934,868	\$ 1,741,018	\$ 1,423,827	\$ 1,100,000
Meals Tax	\$ 1,033,619	\$ 1,019,762	\$ 904,217	\$ 739,481	\$ 600,000
Penalties & Interest Taxes/Excise	\$ 263,158	\$ 281,102	\$ 150,476	\$ 123,061	\$ 205,172
Payment in Lieu of Taxes	\$ 2,681,874	\$ 2,730,863	\$ 2,328,781	\$ 1,904,504	\$ 2,179,739
Fees	\$ 563,643	\$ 513,943	\$ 423,877	\$ 346,652	\$ 505,645
Rentals	\$ -	\$ -	\$ -	\$ -	\$ -
Other Departmental Revenue - Libraries	\$ 9,058	\$ 6,493	\$ 3,827	\$ 3,129	\$ 9,103
Licenses/Permits	\$ 1,248,310	\$ 1,275,892	\$ 1,417,154	\$ 1,158,967	\$ 1,200,000
Fines/Forfeits	\$ 73,738	\$ 54,598	\$ 74,926	\$ 61,276	\$ 73,596
Investment Income	\$ 345,091	\$ 483,711	\$ 352,750	\$ 288,484	\$ 237,413
Medicare Reimbursement	\$ 101,896	\$ 40,235	\$ 92,280	\$ 75,467	\$ -
Mitigation - NPS & Police Officer	\$ 290,431	\$ -	\$ 372,091	\$ 304,301	\$ 217,229
Other	\$ 87,486	\$ 184,764	\$ 163,580	\$ 133,777	\$ 153,020
Subtotal	\$ 11,451,763	\$ 11,674,644	\$ 10,980,509	\$ 8,980,000	\$ 9,370,471

Town of Foxborough

Fiscal Year 2022 Revenue Model



Revenue Summary

Table 4: Available Funds	FY 2018 Appropriated	FY 2019 Appropriated	FY 2020 Budget	FY 2021 Preliminary	FY 2022 Preliminary
Free Cash	\$ 769,718	\$ 470,237	\$ 435,708	\$ 900,000	\$ 1,330,000
Overlay Surplus	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,100,000
General Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Ambulance Fund - Receipts Reserved	\$ 1,414,081	\$ 1,634,806	\$ 1,158,619	\$ 1,408,619	\$ 1,600,000
Recreation Revolving	\$ 11,700	\$ 47,798	\$ 59,023	\$ 61,367	\$ 61,367
Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Water Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Apparatus Revolving	\$ 34,000	\$ -	\$ -	\$ -	\$ -
Departmental Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Road Opening Surplus Account	\$ -	\$ 24,000	\$ -	\$ -	\$ -
Mitigation Fund	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Health Insurance Fund Closeout	\$ -	\$ -	\$ -	\$ 460,000	\$ -
Subtotal	\$ 2,229,499	\$ 2,176,841	\$ 1,703,350	\$ 3,829,986	\$ 4,091,367

Table 5: Enterprise Receipts	FY 2018 Actual	FY 2019 Actual	FY 2020 Budget	FY 2021 Preliminary	FY 2022 Preliminary
Water Indirects	\$ 746,770	\$ 849,439	\$ 980,152	\$ 1,101,458	\$ 1,238,039
Sewer Indirects	\$ 113,975	\$ 125,057	\$ 134,422	\$ 148,847	\$ 150,440
Subtotal	\$ 860,745	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,388,479

Total - General Fund Available for Appr.	\$ 70,774,999	\$ 73,224,600	\$ 74,524,951	\$ 76,610,052	\$ 79,175,666
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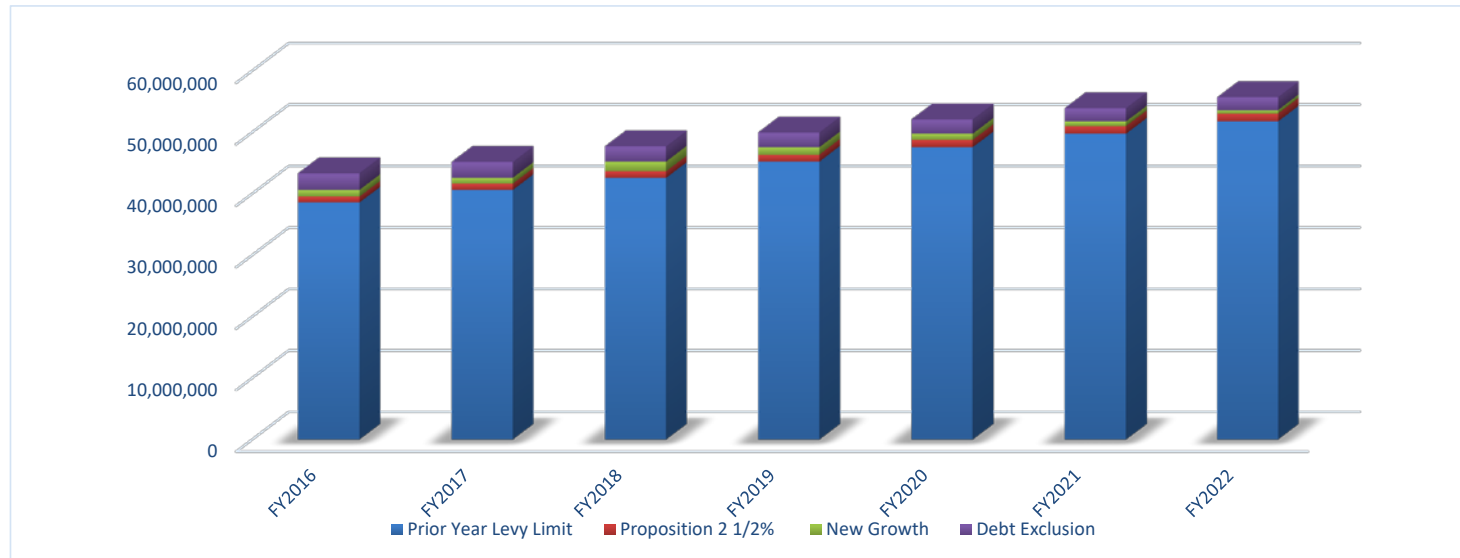


Town of Foxborough

Revenue Model

1-A Tax Levy Summary

Components	Fiscal Year 2016 Levy Recap	Fiscal Year 2017 Levy Recap	Fiscal Year 2018 Levy Recap	Fiscal Year 2019 Levy Recap	Fiscal Year 2020 Levy Recap	Fiscal Year 2021 Levy Estimate	Fiscal Year 2022 Levy Estimate	2021 vs. 2022	
								\$ (+/-) Change	% (+/-) Change
Prior Year Levy Limit	38,563,873	40,615,130	42,582,722	45,237,199	47,576,229	49,768,722	\$ 51,761,247	\$ 1,992,525	4.00%
Proposition 2 1/2% Levy Increase	\$ 964,097	\$ 1,015,378	\$ 1,064,568	\$ 1,130,930	\$ 1,189,406	\$ 1,244,218	\$ 1,294,031	\$ 49,813	4.00%
New Growth	\$ 1,087,160	\$ 952,214	\$ 1,589,909	\$ 1,208,100	\$ 1,003,087	\$ 748,307	\$ 550,000	\$ (198,307)	-26.50%
Net Levy Increase	\$ 2,051,257	\$ 1,967,592	\$ 2,654,477	\$ 2,339,030	\$ 2,192,493	\$ 1,992,525	\$ 1,844,031	\$ (148,494)	-7.45%
Levy Limit	\$ 40,615,130	\$ 42,582,722	\$ 45,237,199	\$ 47,576,229	\$ 49,768,722	\$ 51,761,247	\$ 53,605,278	\$ 1,844,031	3.56%
Debt Exclusion Levy*	\$ 2,736,853	\$ 2,584,687	\$ 2,470,071	\$ 2,404,100	\$ 2,341,607	\$ 2,180,224	\$ 2,111,780	\$ (68,444)	-3.14%
Total Tax Levy	\$ 43,351,983	\$ 45,167,409	\$ 47,707,270	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,717,059	\$ 1,775,588	3.29%
Actual Levy	43,332,693	45,145,587	47,669,414	49,950,809	52,067,410	53,903,095			



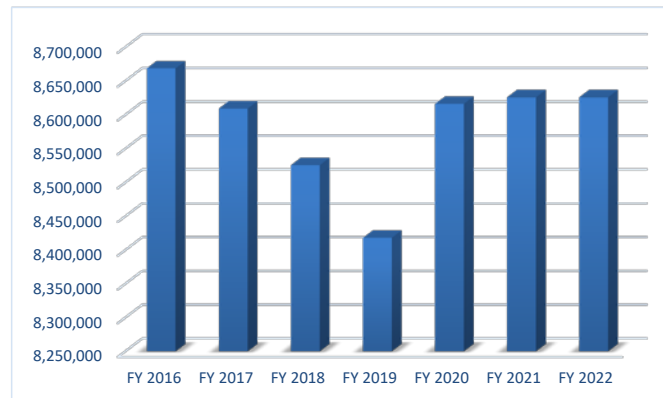


Town of Foxborough

Revenue Model

2-A State Aid Summary

State Aid	Cherry Sheet FY 2016	Cherry Sheet FY 2017	Cherry Sheet FY 2018	Cherry Sheet FY 2019	Cherry Sheet FY 2020	Budget FY 2021	Preliminary FY 2022	2021 vs. 2022	
								\$ (+/-) Change	% (+/-) Change
A. EDUCATION									
Chapter 70	\$ 8,664,640	\$ 8,810,280	\$ 8,888,190	\$ 8,967,870	\$ 9,046,950	\$ 9,046,950	\$ 9,046,950	\$ -	0.00%
Charter School Tuition Reimbursement	\$ 244,681	\$ 140,205	\$ 531,275	\$ 375,815	\$ 207,506	\$ 151,901	\$ 151,901	\$ -	0.00%
Sub-Total, All Education Items	\$ 8,909,321	\$ 8,950,485	\$ 9,419,465	\$ 9,343,685	\$ 9,254,456	\$ 9,198,851	\$ 9,198,851	\$ -	0.00%
B. GENERAL GOVERNMENT									
Unrestricted General Government Aid	\$ 1,373,110	\$ 1,432,154	\$ 1,488,008	\$ 1,540,088	\$ 1,581,670	\$ 1,581,670	\$ 1,581,670	\$ -	0.00%
Veterans Benefits	\$ 152,377	\$ 159,860	\$ 135,419	\$ 103,929	\$ 104,914	\$ 101,400	\$ 101,400	\$ -	0.00%
Exemptions: Vets, Blind & Surviving Spouse	\$ 68,200	\$ 68,906	\$ 100,502	\$ 66,023	\$ 72,686	\$ 77,320	\$ 77,320	\$ -	0.00%
State Owned Land	\$ 97,240	\$ 96,083	\$ 95,856	\$ 107,152	\$ 122,445	\$ 125,631	\$ 125,631	\$ -	0.00%
Off-Set: Public Libraries	\$ 21,465	\$ 21,986	\$ 22,761	\$ 23,194	\$ 24,241	\$ 31,347	\$ 31,347	\$ -	0.00%
Sub-Total, All General Government	\$ 1,712,392	\$ 1,778,989	\$ 1,842,546	\$ 1,840,386	\$ 1,905,956	\$ 1,917,368	\$ 1,917,368	\$ -	0.00%
C. TOTAL ESTIMATED RECEIPTS FOR FISCAL YEAR	\$ 10,621,713	\$ 10,729,474	\$ 11,262,011	\$ 11,184,071	\$ 11,160,412	\$ 11,116,219	\$ 11,116,219	\$ -	0.00%
Dollar Change From Previous Year	\$ 325,600	\$ 107,761	\$ 965,898	\$ 562,358	\$ (23,659)	\$ (44,193)	\$ -		
Percentage Change	3.16%	1.01%	9.00%	4.99%	-0.21%	-0.40%	0.00%		
Assessments & Charges & Offset Items	\$ 1,952,932	\$ 2,120,124	\$ 2,736,289	\$ 2,765,781	\$ 2,544,223	\$ 2,507,929	\$ 2,507,929		
Total State Aid	\$ 8,668,781	\$ 8,609,350	\$ 8,525,722	\$ 8,418,290	\$ 8,616,189	\$ 8,608,290	\$ 8,608,290	\$ -	0.00%



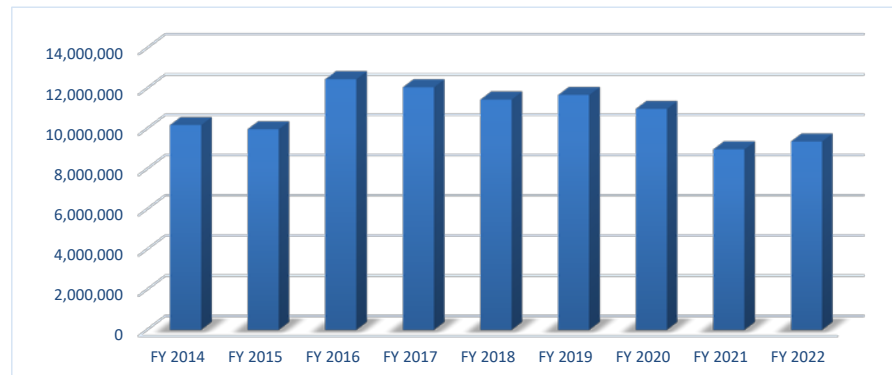


Town of Foxborough

Revenue Model

3-A Local Receipts Summary

Local Receipts								Averages
	Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Budget FY 2021	Preliminary FY 2022	3-year \$ 11,368,972
Motor Vehicle	\$ 2,812,642	\$ 2,975,925	\$ 2,987,432	\$ 3,148,412	\$ 2,955,534	\$ 2,417,074	\$ 2,889,554	5-year \$ 11,724,521
Hotel/ Motel Excise Tax	\$ 1,391,209	\$ 1,451,029	\$ 1,766,027	\$ 1,934,868	\$ 1,741,018	\$ 1,423,827	\$ 1,100,000	
Meals Tax	\$ 976,196	\$ 1,025,570	\$ 1,033,619	\$ 1,019,762	\$ 904,217	\$ 739,481	\$ 600,000	
Penalties & Interest Taxes/Excise	\$ 159,436	\$ 251,271	\$ 263,158	\$ 281,102	\$ 150,476	\$ 123,061	\$ 205,172	
Payment in Lieu of Taxes	\$ 3,854,171	\$ 3,410,375	\$ 2,681,874	\$ 2,730,863	\$ 2,328,781	\$ 1,904,504	\$ 2,179,739	7-year \$ 11,254,258
Other Charges for Services								
Fees	\$ 546,239	\$ 542,605	\$ 563,643	\$ 513,943	\$ 423,877	\$ 346,652	\$ 505,645	
Rentals	\$ 18,000	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Departmental Revenue								
Other Departmental Revenue - Libraries	\$ 10,715	\$ 10,360	\$ 9,058	\$ 6,493	\$ 3,827	\$ 3,129	\$ 9,103	
Licenses/Permits	\$ 1,962,751	\$ 1,516,372	\$ 1,248,310	\$ 1,275,892	\$ 1,417,154	\$ 1,158,967	\$ 1,200,000	
Fines/Forfeits	\$ 77,476	\$ 74,349	\$ 73,738	\$ 54,598	\$ 74,926	\$ 61,276	\$ 73,596	
Investment Income	\$ 73,991	\$ 244,996	\$ 345,091	\$ 483,711	\$ 352,750	\$ 288,484	\$ 237,413	
Medicare Reimbursement	\$ 103,865	\$ 131,404	\$ 101,896	\$ 40,235	\$ 92,280	\$ 75,467	\$ -	
Miscellaneous Recurring								
Mitigation - NPS & Police Officer	\$ 251,248	\$ 253,500	\$ 290,431	\$ -	\$ 372,091	\$ 304,301	\$ 217,229	
Miscellaneous Non-Recurring								
Other	\$ 220,165	\$ 158,331	\$ 87,486	\$ 184,764	\$ 163,580	\$ 133,777	\$ 153,020	
Total Estimated Receipts	\$ 12,458,102	\$ 12,057,588	\$ 11,451,763	\$ 11,674,644	\$ 10,980,509	\$ 8,980,000	\$ 9,370,471	
	24.90%	-3.21%	-5.02%	1.95%	-5.95%	-18.22%	4.35%	





Town of Foxborough

Revenue Model

4-A Available Funds

Item	Actual	Actual	Actual	Actual	Recap	Budget	Preliminary	Averages
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	3-year
								\$ 2,036,563
Overlay Surplus	\$ 428,663	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,100,000	
Free Cash	\$ 1,207,617	\$ 722,889	\$ 769,718	\$ 470,237	\$ 435,708	\$ 900,000	\$ 1,330,000	
General Stabilization Fund	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Capital Stabilization Fund	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	5-year
Ambulance Fund - Receipts Reserved	\$ 1,166,951	\$ 1,169,708	\$ 1,414,081	\$ 1,634,806	\$ 1,158,619	\$ 1,408,619	\$ 1,600,000	\$ 2,588,877
Recreation Revolving	\$ 5,451	\$ 21,751	\$ 11,700	\$ 47,798	\$ 59,023	\$ 61,367	\$ 61,367	
Sale of Assets		\$ 180,000						
Water Fund		\$ 1,500,918						
Apparatus Revolving	\$ 48,000	\$ 55,935	\$ 34,000					
Departmental Transfers	\$ 76,811							
Road Opening Surplus Account				\$ 24,000				
Mitigation Fund					\$ 50,000			
Health Insurance Fund Closeout	\$ -	\$ -				\$ 460,000		
Total Available Funds	\$ 2,933,493	\$ 3,901,201	\$ 2,229,499	\$ 2,176,841	\$ 1,703,350	\$ 3,829,986	\$ 4,091,367	

Assumptions

1. Projected use of Available Funds in FY 2022 is based upon current balances, historic use, and need.

Stabilization Funds	12/31/20 Bal.
General Stabilization Fund	4,189,799.27
Capital Stabilization Fund	288,079.70



Town of Foxborough

Revenue Model

4-B Free Cash

Item	Recap	Recap	Recap	Recap	Recap	Certified	Averages
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	3-year
Free Cash	\$ 5,786,582	\$ 6,773,910	\$ 8,321,006	\$ 6,165,604	\$ 4,141,368	\$ 3,260,907	\$ 7,086,840
							5-year
							\$ 6,672,211
Total Free Cash	\$ 5,786,582	\$ 6,773,910	\$ 8,321,006	\$ 6,165,604	\$ 4,141,368	\$ 3,260,907	

Note: Free Cash in FY18 was higher than usual due to the planned initial financing of the Burrell School using funds from Free Cash.



Town of Foxborough

Revenue Model

5-A Indirects

Item	Recap	Recap	Recap	Recap	Recap	Budget	Preliminary	Averages
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	3-year
Indirects (Water Enterprise Fund)	\$ 587,569	\$ 674,183	\$ 746,770	\$ 849,439	\$ 980,152	\$ 1,101,458	\$ 1,238,039	\$ 983,272
Indirects (Sewer Enterprise Fund)	\$ 98,869	\$ 110,601	\$ 113,975	\$ 125,057	\$ 134,422	\$ 148,847	\$ 150,440	\$ 884,207
Total Indirects	\$ 686,438	\$ 784,784	\$ 860,745	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,388,479	

Town of Foxborough

Fiscal Year 2022 Revenue Model



Revenue Summary

Table 1: Revenues	FY 2018 Recap	FY 2019 Recap	FY 2020 Recap	FY 2021 Proposed	FY 2022 Proposed
Water Revenues	\$ 5,203,713	\$ 5,396,595	\$ 5,784,449	\$ 6,100,800	\$ 6,751,855
Subtotal Revenues	\$ 5,203,713	\$ 5,396,595	\$ 5,784,449	\$ 6,100,800	\$ 6,751,855

Table 2: Retained Earnings	FY 2018 Cherry Sheet	FY 2019 Cherry Sheet	FY 2020 Budget	FY 2021 Preliminary	FY 2022 Preliminary
Water Retained Earnings	\$ -	\$ -	\$ -	\$ 677,867	\$ 750,206
Subtotal Retained Earnings	\$ -	\$ -	\$ -	\$ 677,867	\$ 750,206

Total - Water Fund Available for Appr.	\$ 5,203,713	\$ 5,396,595	\$ 5,784,449	\$ 6,778,667	\$ 7,502,061
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Town of Foxborough

Fiscal Year 2022 Revenue Model



Revenue Summary

Table 1: Revenues	FY 2018 Recap	FY 2019 Recap	FY 2020 Recap	FY 2021 Proposed	FY 2022 Proposed
Sewer Revenues	\$ 1,379,949	\$ 1,505,088	\$ 1,658,583	\$ 1,524,918	\$ 1,525,811
Subtotal Revenues	\$ 1,379,949	\$ 1,505,088	\$ 1,658,583	\$ 1,524,918	\$ 1,525,811

Table 2: Retained Earnings	FY 2018 Cherry Sheet	FY 2019 Cherry Sheet	FY 2020 Budget	FY 2021 Preliminary	FY 2022 Preliminary
Sewer Retained Earnings	\$ -	\$ -	\$ -	\$ 169,435	\$ 169,535
Subtotal Retained Earnings	\$ -	\$ -	\$ -	\$ 169,435	\$ 169,535

Total - Sewer Fund Available for Appr.	\$ 1,379,949	\$ 1,505,088	\$ 1,658,583	\$ 1,694,353	\$ 1,695,345
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Debt

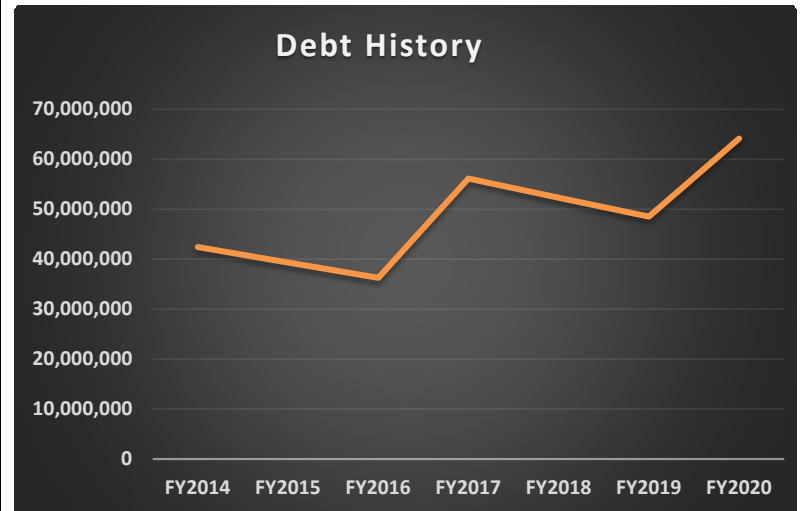
Debt Service:

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

Long Term Debt Outstanding	Outstanding 7/1/19	New Debt Issued	Debt Retired	Outstanding 6/30/20	Interest Paid in FY 2020
Buildings	14,382,000		1,310,000	13,072,000	456,335
School Buildings	7,144,000	13,488,000	801,000	19,831,000	239,680
Sewer	295,149		130,940	164,209	9,157
Other Inside	365,000		75,000	290,000	10,950
Solid Waste Landfill	95,000		95,000	-	1,900
Water	22,068,760	9,672,000	1,334,306	30,406,454	669,870
Other Outside	420,000		30,000	390,000	
Totals	44,769,909	23,160,000	3,776,246	64,153,663	1,387,892

Debt Service Schedule

Purpose	FY21	FY22	FY23	FY24	FY25
<u>General Obligation Bonds:</u>					
Ahern Renovation	68,250	65,975	-	-	-
Ahern Renovation	233,535	219,445	211,505	202,640	193,865
Land Acquisition	82,950	80,325	73,150	71,050	-
FHS Gas Conversion	7,645	6,450	6,270	6,090	-
Public Safety Bldg	432,905	417,475	400,195	381,125	360,325
Public Safety Bldg	260,175	251,635	243,155	232,765	225,450
High School Renov	703,486	687,334	669,890	651,800	633,064
Library Renovation	481,873	469,916	457,959	446,003	434,046
Town Hall	486,365	482,021	470,436	458,852	447,267
Burrell School	931,739	931,994	934,494	935,744	935,744
<u>Sewer Bonds:</u>					
Greenview Est.	10,215	9,945	9,675	9,405	9,135
<u>Water Bonds:</u>					
Water CWMP	26,065	25,486	29,719	-	-
Water CWMP	1,777	1,713	1,637	1,578	-
Water Reuse	118,350	109,575	101,500	-	-
Water Press. Dist.	183,450	177,500	167,475	-	-
Witch Pond Well	259,138	259,138	259,138	259,138	259,138
Oak St Treatment	393,796	384,027	374,258	364,489	354,720
Pumping Station Rd	938,094	930,737	911,118	891,498	871,879
Water Improvements	667,472	670,669	669,419	667,419	669,669
Totals	6,287,281	6,181,359	5,990,993	5,579,595	5,394,301



Pensions

Retirement:

The Town is required to make an annual payment to the Norfolk County Retirement System determined pursuant to a funding schedule based upon actuarial valuation. The Norfolk County Retirement System (NCRS) is a defined benefit program that is governed by MA General Laws, Ch. 32, and is regulated by the Public Employee Retirement Administration Commission (PERAC).

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 1/1/20 was 63.5% and the liability will be fully funded by the year 2029.

Norfolk County Contributory Retirement System

Page 12

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Appropriation Forecast

Fiscal Year	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
2019	\$25,567,216	\$9,863,991	\$61,363,442	\$71,227,433	24.6	62.4	\$570,528,511
2020	\$26,956,150	\$10,055,777	\$66,161,312	\$76,217,089	25.2	64.4	\$548,554,158
2021	\$28,418,314	\$10,244,850	\$71,307,435	\$81,552,285	25.8	67.2	\$522,221,414
2022	\$29,957,487	\$10,430,577	\$74,406,707	\$84,837,284	25.7	70.0	\$491,085,939
2023	\$31,577,639	\$10,612,273	\$77,618,502	\$88,230,775	25.6	73.1	\$454,664,678
2024	\$33,282,940	\$10,789,200	\$80,970,806	\$91,760,006	25.5	76.3	\$412,432,690
2025	\$35,077,774	\$10,960,561	\$84,469,845	\$95,430,406	25.3	79.7	\$363,819,721
2026	\$36,966,745	\$11,125,495	\$88,122,128	\$99,247,623	25.2	83.3	\$308,206,508
2027	\$38,954,690	\$11,283,079	\$91,960,753	\$103,243,832	25.1	87.1	\$244,920,788
2028	\$41,046,693	\$11,432,316	\$95,941,269	\$107,373,585	25.0	91.2	\$173,232,986
2029	\$43,248,093	\$11,572,137	\$81,513,594	\$93,085,731	20.7	95.4	\$92,351,568
2030	\$45,564,500	\$11,701,390	\$2,060,901	\$13,762,291	2.9	99.8	\$3,830,240
2031	\$48,001,805	\$11,818,843	\$2,143,337	\$13,962,180	2.8	99.9	\$2,026,997
2032	\$50,566,200	\$11,923,172	\$0	\$11,923,172	2.3	100.0	(\$0)

Other Post Employment Benefits (OPEB)

OPEB:

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

While there is no legal requirement to fund the OPEB liability, many Massachusetts cities and towns have been doing so. Due to the current pandemic, the Town was unable to make the FY21 contribution and currently cannot make the FY22 contribution, but there will be catchup payments in the future once the dedicated revenue stream (Meals Tax) returns to normal.

For the Fiscal Year	Period Ending on the Measurement Date of:	I. Total OPEB Liability ("TOL") as of Measurement Date	II. Fiduciary Net Position as of Measurement Date with an expected 7.00% return	III. Net OPEB Liability (Asset) [I. - II.]
2019	June 30, 2019	36,873,505	9,738,334	27,135,171
2020	June 30, 2020	38,613,461	11,520,699	27,092,762
2021	June 30, 2021	40,093,889	13,427,829	26,666,060
2022	June 30, 2022	41,748,775	15,468,459	26,280,316
2023	June 30, 2023	43,480,832	17,651,933	25,828,899
2024	June 30, 2024	45,245,131	19,988,250	25,256,881
2025	June 30, 2025	47,007,229	22,488,109	24,519,120
2026	June 30, 2026	48,837,490	25,162,958	23,674,532
2027	June 30, 2027	50,670,537	28,025,047	22,645,490
2028	June 30, 2028	52,503,824	31,087,482	21,416,342
2029	June 30, 2029	54,397,678	34,364,287	20,033,391
2030	June 30, 2030	56,285,036	37,870,469	18,414,567
2031	June 30, 2031	58,225,828	43,176,673	15,049,155
2032	June 30, 2032	60,173,914	48,914,986	11,258,928
2033	June 30, 2033	62,090,371	55,054,981	7,035,390
2034	June 30, 2034	64,050,624	61,624,776	2,425,848
2035	June 30, 2035	66,199,516	68,654,456	(2,454,940)
2036	June 30, 2036	68,259,549	71,121,909	(2,862,360)
2037	June 30, 2037	70,320,679	73,617,487	(3,296,808)

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 table below shows the balance in the OPEB Trust Fund as of the end of December 2020.

OPEB Trust Fund	12/31/20 Bal.
*invested funds	12,877,083.97



Town Government Accounts

Board of Selectmen



FY 2022 Operational Budget Request

Chairman: Mark Elfman

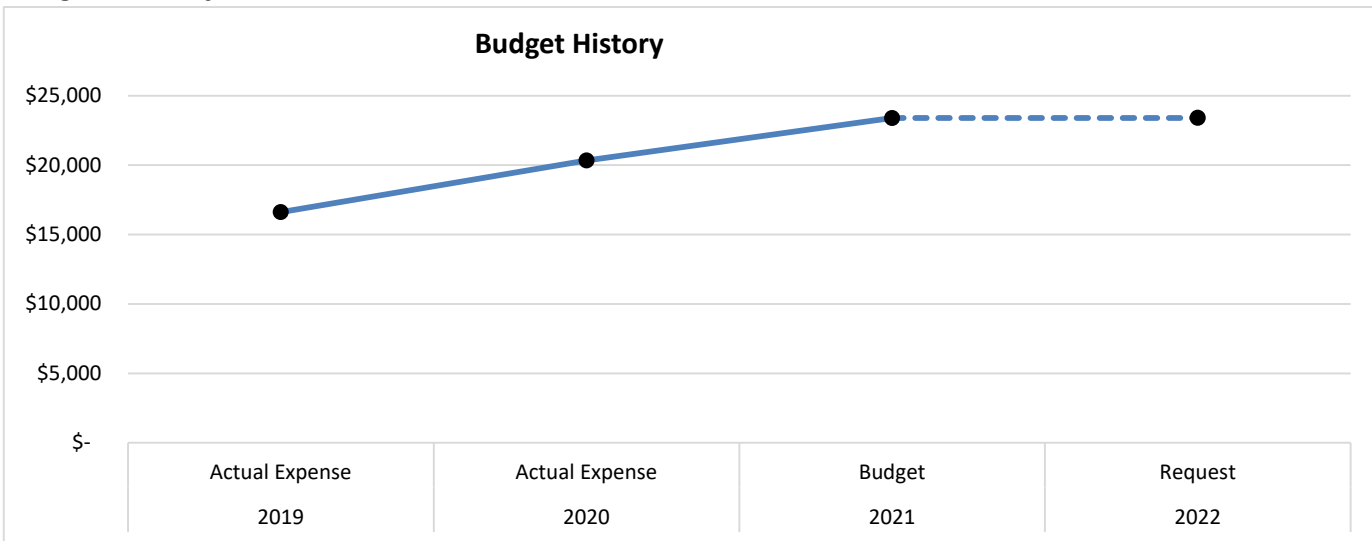
Mission:

The mission of the Board of Selectmen 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. Selectmen 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

Budget Highlights for FY 2022:

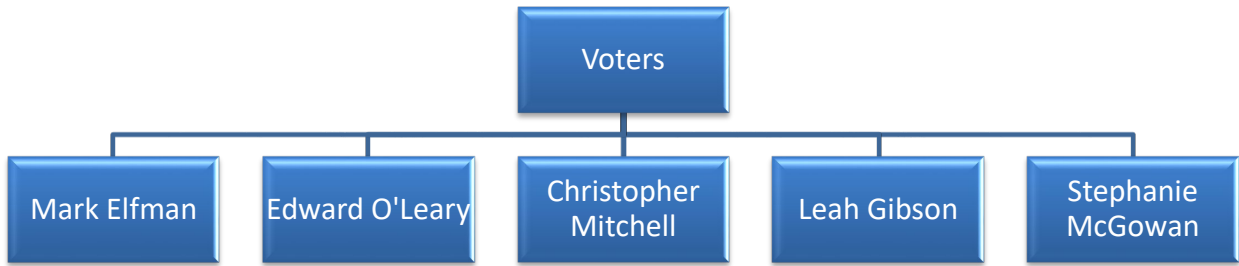
- No significant program changes planned for the next fiscal year. Level fund budget requested.

Budget Summary



Board of Selectmen

Department - Organizational Summary

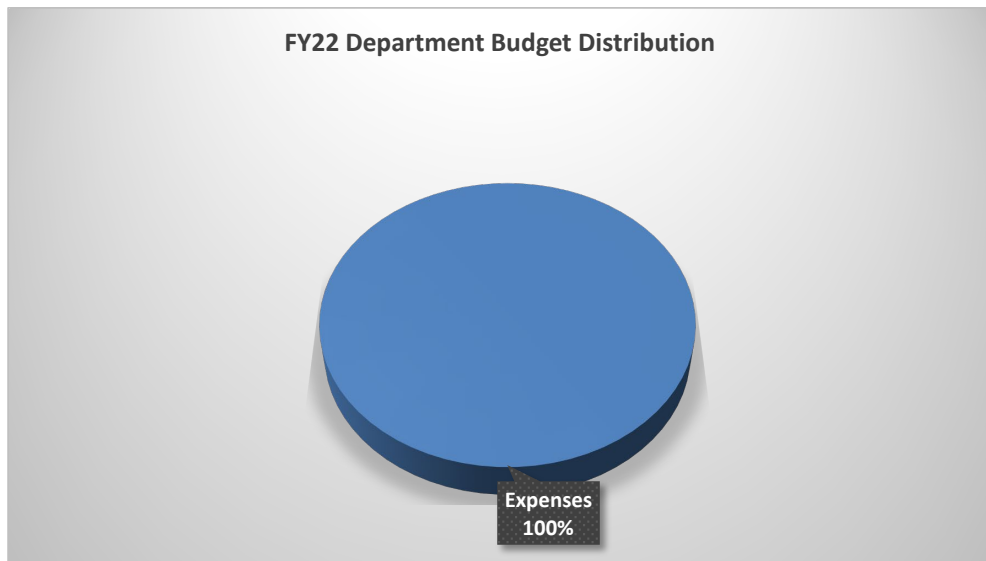


Total Staff - # of FTE's NONE

Notes No personnel costs included in this budget.

BOS Department: Comprised of five elected members.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	16,616	20,345	23,400	23,400	-	0.00%
Total	16,616	20,345	23,400	23,400	-	0.00%



Board of Selectmen



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SOFTWARE MAINTENANCE	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
MEETINGS & CONFERENCES	\$ -	\$ 235	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ -	\$ 3,548	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 296	\$ 152	\$ 500	\$ 500	\$ 500	\$ -	0.00%
EXPENSE ALLOWANCE	\$ 4,320	\$ 4,410	\$ 5,400	\$ 5,400	\$ 5,400	\$ -	0.00%
Expenses	\$ 16,616	\$ 20,345	\$ 23,400	\$ 23,400	\$ 23,400	\$ -	0.00%

Total Department	\$ 16,616	\$ 20,345	\$ 23,400	\$ 23,400	\$ 23,400	\$ -	0.00%
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Footnotes:

Purchased Services:

Level fund budget requested for FY22.

Office of the Town Manager



FY 2022 Operational Budget Request

Department Head: William Keegan

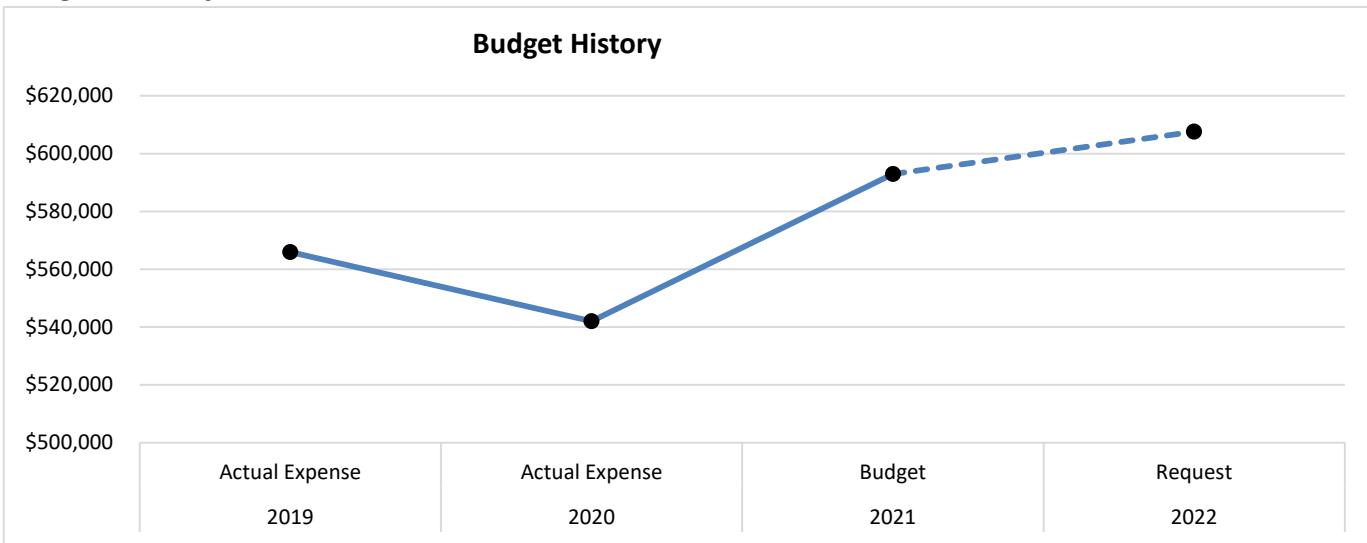
Mission:

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

Budget Highlights for FY 2022:

- No changes to personnel in FY2022. The current 4.5 staff members will remain unchanged. Additional hours for the HR Assistant position are needed but are not being requested this year given the current fiscal limitations.
- Salary line increases are due to contractual and pay plan commitments that are due the members of the staff.
- Expense lines were adjusted downward this year to reflect spending practices that have been enacted during the past year that will likely remain in place for the foreseeable future.
- No capital spending is needed by the Office for the next fiscal year however, the HR function is acquiring new software this year for helping to manage recruitments. Consideration is being given to adding the on-boarding capabilities as well as the performance management packages to the software.

Budget Summary



Office of the Town Manager

Department - Organizational Summary

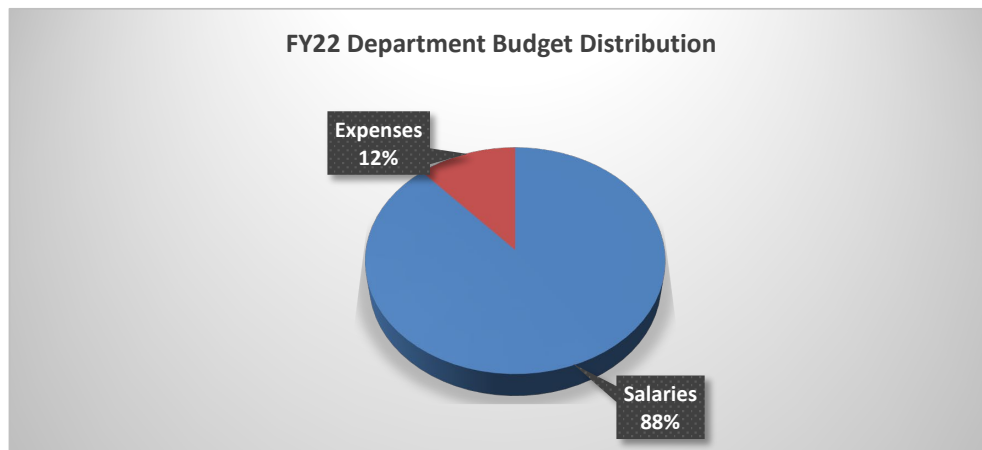


Total Staff - # of FTE's 4.5 FTE

Notes

TMO Department: Includes the Town Manager, Asst TM/HR, and 2 FT and 1 PT Administrative personnel.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	503,750	495,750	516,177	536,841	20,664	4.00%
Expenses	62,181	46,276	76,750	70,750	(6,000)	-7.82%
Total	565,931	542,026	592,927	607,591	14,664	2.47%



Office of the Town Manager



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOWN MANAGER		\$ 200,451	\$ 207,013	\$ 208,431	\$ 213,631	\$ 213,631	\$ 5,200	2.49%
ASST TOWN MANAGER/HR	¹	\$ 128,739	\$ 122,185	\$ 125,364	\$ 133,069	\$ 133,069	\$ 7,705	6.15%
EXECUTIVE SECRETARY	²	\$ 70,803	\$ 65,548	\$ 67,000	\$ 69,680	\$ 69,680	\$ 2,680	4.00%
HR ASSISTANT	³	\$ 40,173	\$ 43,117	\$ 43,635	\$ 45,394	\$ 45,394	\$ 1,759	4.03%
SECRETARY	⁴	\$ 59,852	\$ 57,038	\$ 67,213	\$ 69,928	\$ 69,928	\$ 2,715	4.04%
STUDENT INTERNS		\$ 3,357	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LONGEVITY	⁵	\$ 375	\$ 850	\$ 525	\$ 1,030	\$ 1,030	\$ 505	96.19%
SICK LEAVE/VACATION BUY BACK		\$ -	\$ -	\$ 4,010	\$ 4,109	\$ 4,109	\$ 99	2.47%
Salaries		\$ 503,750	\$ 495,750	\$ 516,177	\$ 536,841	\$ 536,841	\$ 20,664	4.00%
OFFICE EQUIPMENT MAINTENANCE		\$ 231	\$ 59	\$ 5,000	\$ 4,000	\$ 4,000	\$ (1,000)	-20.00%
MUNICIPAL COMMITTEES EXP		\$ 500	\$ 591	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
SPECIAL EVENTS DEPT		\$ 3,060	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
SE REGIONAL SERVICES		\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ 4,100	\$ -	0.00%
EQUIPMENT RENTAL/LEASE		\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -	0.00%
TRAINING & DEVELOPMENT		\$ 10,000	\$ 5,000	\$ 20,000	\$ 15,000	\$ 15,000	\$ (5,000)	-25.00%
POSTAGE		\$ 1,046	\$ 730	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
CELLULAR PHONES		\$ 2,005	\$ 1,402	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
ADVERTISING-GENERAL		\$ 4,252	\$ 3,336	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
PRINTING SERVICES		\$ 1,770	\$ 942	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
OFFICE SUPPLIES		\$ 3,641	\$ 3,144	\$ 3,700	\$ 3,700	\$ 3,700	\$ -	0.00%
COPIER SUPPLIES		\$ 2,178	\$ 1,803	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
TOWN REPORTS DEPT		\$ 2,616	\$ 2,312	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
TRAVEL ALLOWANCE		\$ 6,000	\$ 6,000	\$ 6,300	\$ 6,300	\$ 6,300	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 9,798	\$ 5,566	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
OUT OF STATE TRAVEL	\$ 1,771	\$ 2,571	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 5,937	\$ 3,658	\$ 7,100	\$ 7,100	\$ 7,100	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 3,275	\$ 5,062	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	0.00%
Expenses	\$ 62,181	\$ 46,276	\$ 76,750	\$ 70,750	\$ 70,750	\$ (6,000)	-7.82%

Total Department	\$ 565,931	\$ 542,026	\$ 592,927	\$ 607,591	\$ 607,591	\$ 14,664	2.47%
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Footnotes:

Salaries:

¹ Asst Town Manager - FY21 budget starting point was incorrect. FY21 salary is \$127,870. FY22 proposed number is in line with Non-Union pay plan.

² Administrative Secretary - Salary increase due to employee per Non-Union pay plan.

³ Operational - Salary increase due to employee per Non-Union pay plan.

⁴ Operational - Salary increase due to employee per Non-Union pay plan.

⁵ Longevity - Due to employees.

Purchased Services:

Expenses budget adjusted to reflect spending practices enacted during the past year.

Town Audit



FY 2022 Operational Budget Request

Department Head: George Samia

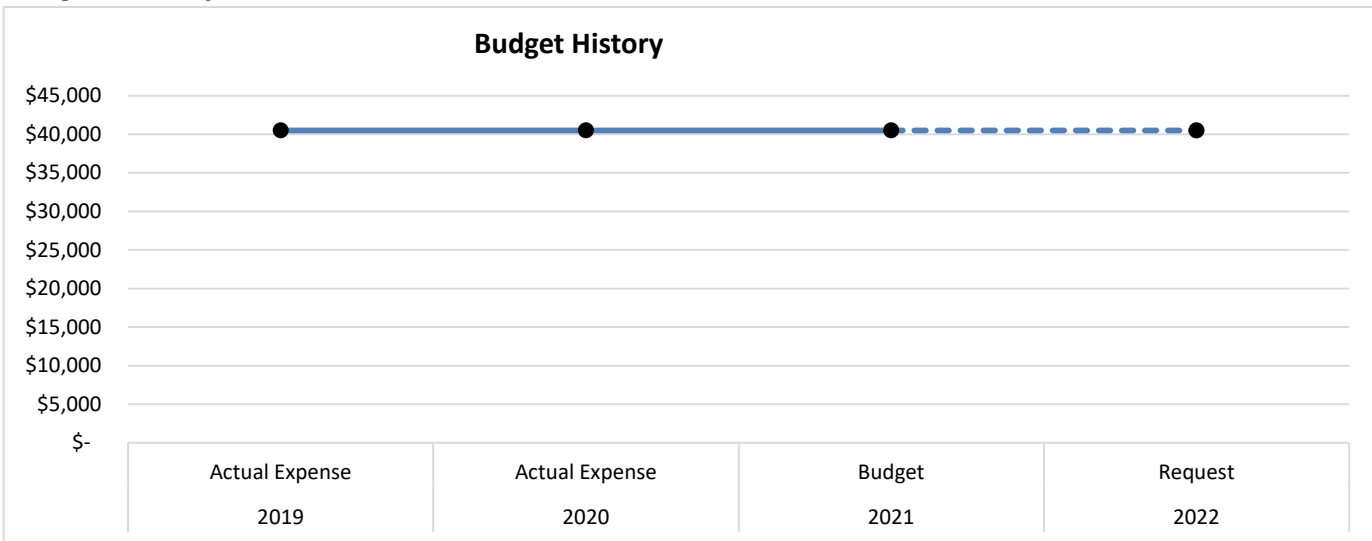
Mission:

In order to ensure the integrity of the Town's Financial Statements, have an independent auditor's report completed on the general purpose financial statements (GPFS) of the Town, as well as a required report of Federal Financial Assistance, and a required audit of the School's year end report to the Department of Education.

Budget Highlights for FY 2022:

- Level fund budget requested for FY22 per contract with R.E. Brown & Company.
- Continue to ensure compliance with Annual Disclosure requirements to the Town's bondholders, continue the annual examination of the Town's combined financial statements of all funds as well as the compliance audit of Federal financial assistance programs and the compliance audit of the School's year end report to the State Department of Education.

Budget Summary



Town Audit

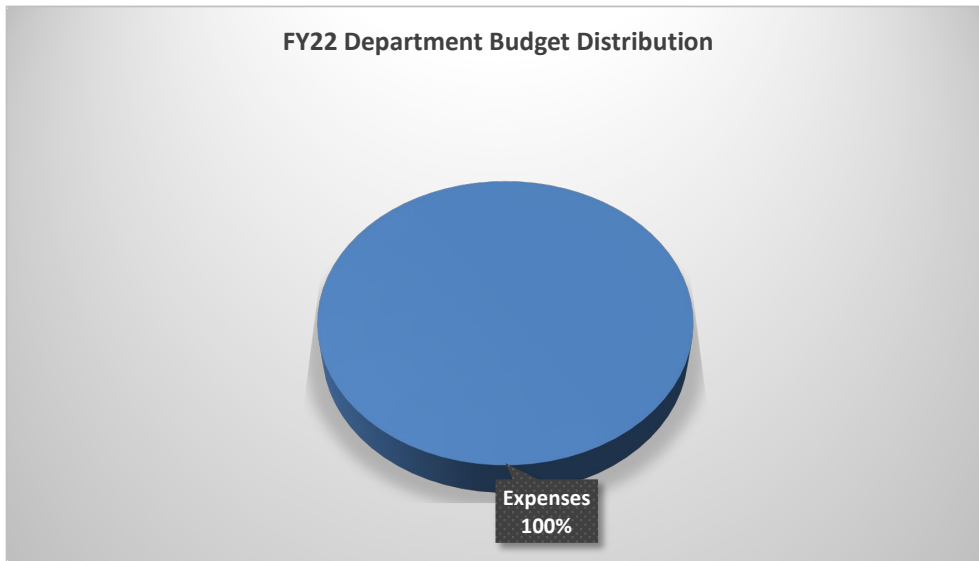
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

Town Audit Department: No personnel costs included in this budget.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	40,500	40,500	40,500	40,500	-	0.00%
Total	40,500	40,500	40,500	40,500	-	0.00%



Town Audit



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021	
						\$ (+/-)	% (+/-)
ACCOUNTING & AUDITING SERVICES	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ -	0.00%
Expenses	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ -	0.00%

Total Department	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ -	0.00%
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Footnotes:

Level fund budget requested for FY22. Contracted costs with R.E. Brown & Company.

Finance



FY 2022 Operational Budget Request

Department Head: George Samia

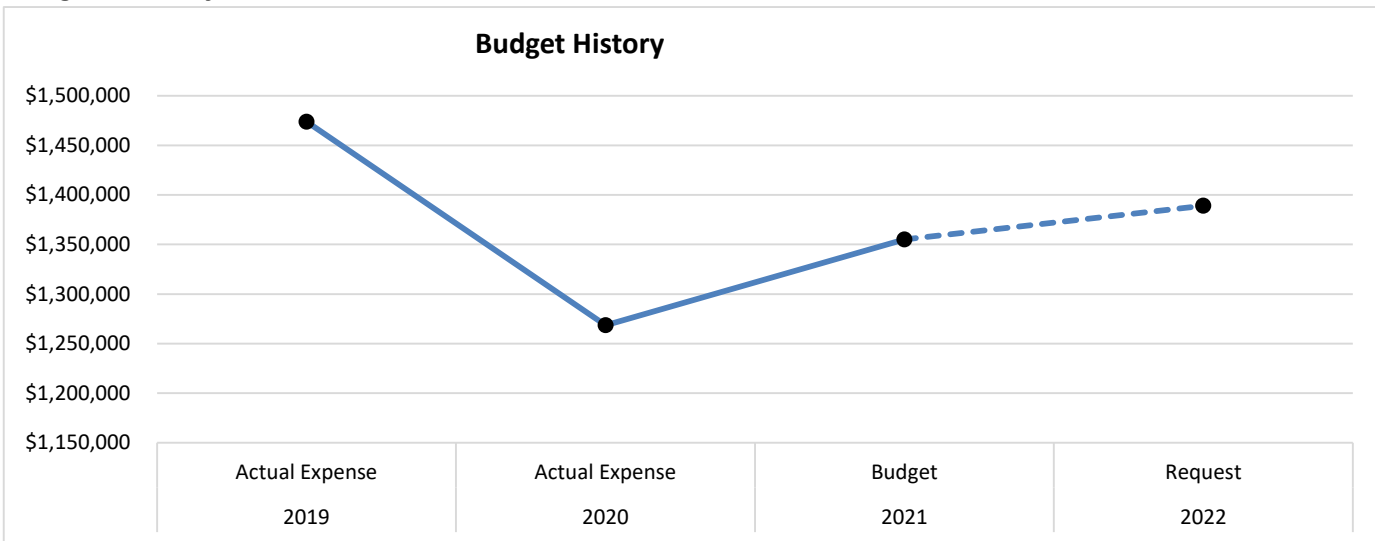
Mission:

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

Budget Highlights for FY 2022:

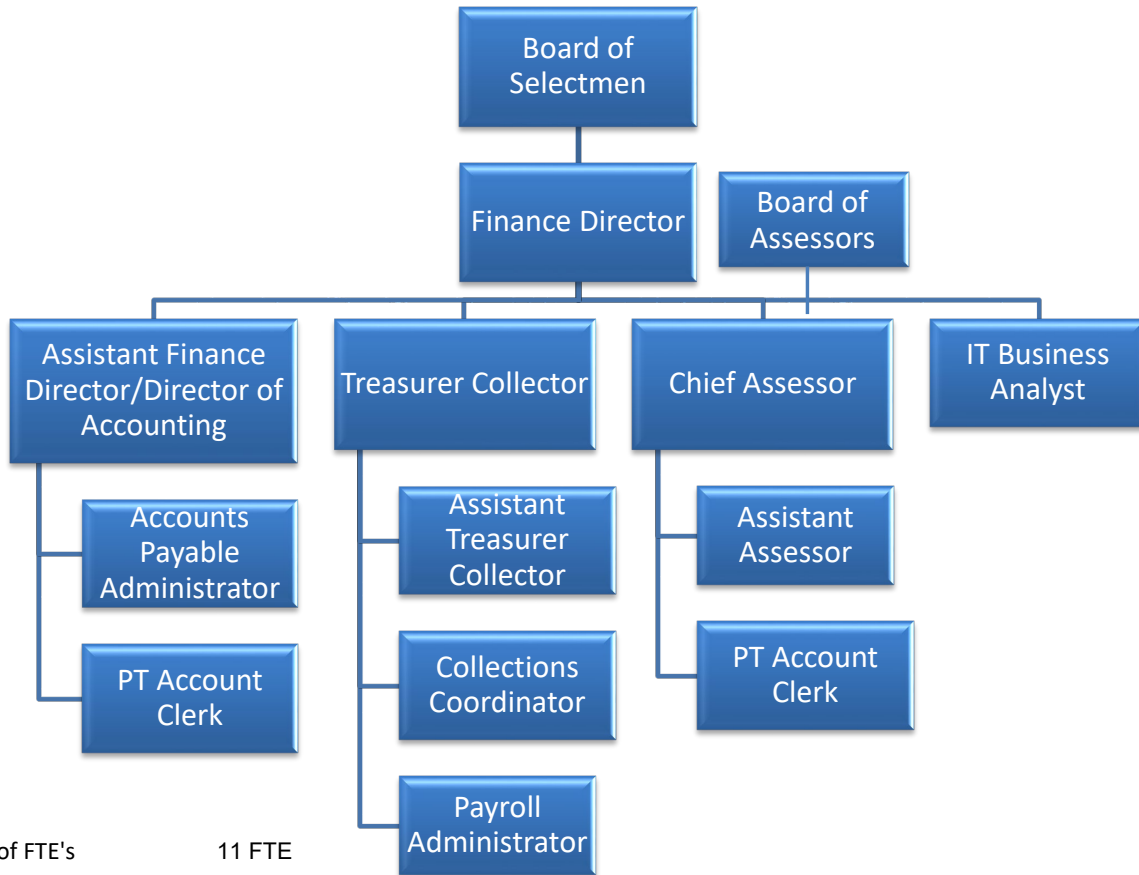
- Requesting an overall budget in line with the FY22 budget guideline set by the Town Manager.
- Annual maintenance costs for Munis (financial software) as well as ClearGov (budgeting software), and Vision (Assessing software) reside in the Finance Department budget.
- A portion of the Joint IT staff salaries is paid for by Finance (\$169K budgeted for FY22).
- Budget does not include COLA's for union personnel as those are costs are budgeted for separately in the Salary Reserve budget.

Budget Summary



Finance

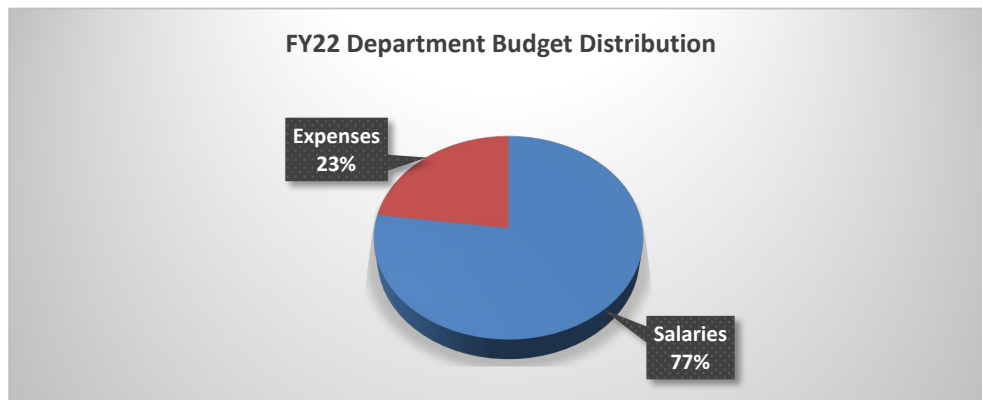
Department - Organizational Summary



Notes

Finance Department: Includes Administration, Accounting, Assessing, and Revenue Divisions.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	1,120,259	971,566	1,044,527	1,071,022	26,495	2.54%
Expenses	353,585	296,934	310,560	317,992	7,432	2.39%
Total	1,473,844	1,268,500	1,355,087	1,389,014	33,927	2.50%



Finance



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
FINANCE DIRECTOR	¹	\$ 193,076	\$ 141,417	\$ 133,900	\$ 137,917	\$ 137,917	\$ 4,017	3.00%
FINANCIAL ANALYST		\$ 66,780	\$ 101,970	\$ 101,581	\$ 101,582	\$ 101,582	\$ 1	0.00%
STIPENDS		\$ 74,666	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LONGEVITY		\$ -	\$ -	\$ 2,000	\$ 1,000	\$ 1,000	\$ (1,000)	-50.00%
CHIEF ASSESSOR		\$ 99,216	\$ 101,970	\$ 101,581	\$ 101,582	\$ 101,582	\$ 1	0.00%
ASSISTANT ASSESSING OFFICER		\$ 74,148	\$ 53,241	\$ 54,099	\$ 55,194	\$ 55,194	\$ 1,095	2.02%
PT PRINCIPAL ACCOUNT CLERK - ASSR		\$ 28,451	\$ 10,137	\$ 23,605	\$ 24,071	\$ 24,071	\$ 467	1.98%
OVERTIME		\$ 1,186	\$ 544	\$ -	\$ -	\$ -	\$ -	0.00%
STIPENDS		\$ 1,500	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
LONGEVITY	²	\$ 1,800	\$ 625	\$ 675	\$ 725	\$ 725	\$ 50	7.41%
OTHER PROFESSIONAL SERVICES		\$ 7,577	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
REVENUE OFFICER	³	\$ 108,071	\$ 91,469	\$ 94,774	\$ 98,617	\$ 98,617	\$ 3,843	4.05%
ASSISTANT REVENUE OFFICER		\$ 54,964	\$ 59,788	\$ 60,751	\$ 61,954	\$ 61,954	\$ 1,203	1.98%
PRINCIPAL ACCOUNT CLERK - REV		\$ 105,876	\$ 111,071	\$ 113,972	\$ 116,245	\$ 116,245	\$ 2,274	1.99%
OVERTIME		\$ 596	\$ 147	\$ -	\$ -	\$ -	\$ -	0.00%
STIPENDS		\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
LONGEVITY	⁴	\$ 1,825	\$ 1,225	\$ 1,400	\$ 1,500	\$ 1,500	\$ 100	7.14%
ASSISTANT FINANCE DIRECTOR	⁵	\$ 96,547	\$ 83,010	\$ 89,247	\$ 92,937	\$ 92,937	\$ 3,690	4.14%
PRINCIPAL ACCOUNT CLERK - ACCT		\$ 57,226	\$ 58,780	\$ 59,726	\$ 60,931	\$ 60,931	\$ 1,205	2.02%
PT PRINCIPAL ACCOUNT CLERK - ACCT	⁶	\$ -	\$ -	\$ 23,605	\$ 28,385	\$ 28,385	\$ 4,781	20.25%
OVERTIME		\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
STIPENDS		\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
LONGEVITY	⁷	\$ -	\$ -	\$ -	\$ 325	\$ 325	\$ 325	100.00%
SALARIES & WAGES		\$ 145,524	\$ 153,171	\$ 164,612	\$ 169,057	\$ 169,057	\$ 4,445	2.70%
Salaries		\$ 1,120,259	\$ 971,566	\$ 1,044,527	\$ 1,071,022	\$ 1,071,022	\$ 26,495	2.54%
FINANCIAL SERVICES	⁸	\$ 58,050	\$ 26,038	\$ 13,500	\$ 13,837	\$ 13,837	\$ 337	2.50%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
POSTAGE	\$ -	\$ 59	\$ -	\$ -	\$ -	\$ -	0.00%
TELEPHONE	\$ -	\$ 1,030	\$ 960	\$ 960	\$ 960	\$ -	0.00%
BOOK BINDING SERVICES	\$ -	\$ -	\$ 355	\$ 355	\$ 355	\$ -	0.00%
OFFICE SUPPLIES	\$ 375	\$ 1,526	\$ 500	\$ 512	\$ 512	\$ 12	2.40%
IN STATE TRAVEL	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 30	\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 140	\$ -	\$ 165	\$ 169	\$ 169	\$ 4	2.42%
UNIFORM ALLOWANCES	\$ 666	\$ 450	\$ 450	\$ 461	\$ 461	\$ 11	2.44%
LEGAL SERVICES	\$ -	\$ -	\$ 750	\$ 768	\$ 768	\$ 18	2.40%
TRAINING & DEVELOPMENT	\$ -	\$ -	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
APPRAISALS & SURVEYS	⁹ \$ 79,503	\$ 36,185	\$ 60,000	\$ 61,500	\$ 61,500	\$ 1,500	2.50%
MAPPING SERVICES	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,125	\$ 5,125	\$ 125	2.50%
POSTAGE	\$ 1,382	\$ 1,027	\$ 1,350	\$ 1,383	\$ 1,383	\$ 33	2.44%
ADVERTISING-GENERAL	\$ 343	\$ 79	\$ 350	\$ 358	\$ 358	\$ 8	2.29%
PRINTING SERVICES	\$ 363	\$ 204	\$ 400	\$ 410	\$ 410	\$ 10	2.50%
OFFICE SUPPLIES	\$ 507	\$ 99	\$ 550	\$ 550	\$ 550	\$ -	0.00%
IN STATE TRAVEL	\$ 721	\$ 1,039	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 2,246	\$ 896	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 670	\$ 560	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OFFICE EQUIPMENT MAINTENANCE	\$ 5,935	\$ 6,546	\$ 6,000	\$ 6,150	\$ 6,150	\$ 150	2.50%
LEGAL SERVICES	\$ 13,296	\$ 14,779	\$ 7,500	\$ 7,687	\$ 7,687	\$ 187	2.49%
FINANCIAL SERVICES	\$ 8,382	\$ 10,753	\$ 9,000	\$ 9,225	\$ 9,225	\$ 225	2.50%
BILLING/COLLECTION SERVICES	¹⁰ \$ 69,397	\$ 72,709	\$ 68,400	\$ 70,110	\$ 70,110	\$ 1,710	2.50%
POSTAGE	\$ 15,564	\$ 14,798	\$ 19,000	\$ 19,475	\$ 19,475	\$ 475	2.50%
ADVERTISING-GENERAL	\$ 647	\$ 692	\$ 700	\$ 717	\$ 717	\$ 17	2.43%
PRINTING SERVICES	\$ 2,113	\$ 1,135	\$ 2,500	\$ 2,562	\$ 2,562	\$ 62	2.48%
OFFICE SUPPLIES	\$ 1,464	\$ 787	\$ 1,200	\$ 1,230	\$ 1,230	\$ 30	2.50%
OTHER DEPARTMENTAL SUPPLIES	\$ 577	\$ 1,258	\$ 400	\$ 410	\$ 410	\$ 10	2.50%
IN STATE TRAVEL	\$ 629	\$ 862	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
MEETINGS & CONFERENCES	\$ 95	\$ 1,115	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 325	\$ 200	\$ 325	\$ 333	\$ 333	\$ 8	2.46%
OFFICE SUPPLIES	\$ 541	\$ 780	\$ 500	\$ 512	\$ 512	\$ 12	2.40%
IN STATE TRAVEL	\$ 136	\$ 402	\$ 210	\$ 215	\$ 215	\$ 5	2.38%
MEETINGS & CONFERENCES	\$ 792	\$ 3,516	\$ 3,060	\$ 3,136	\$ 3,136	\$ 76	2.48%
DUES AND MEMBERSHIPS	\$ 45	\$ 80	\$ 80	\$ 82	\$ 82	\$ 2	2.50%
COMPUTER EQUIPMENT MAINTENANCE	\$ -	\$ 5,000	\$ 5,000	\$ 5,125	\$ 5,125	\$ 125	2.50%
OTHER IT SERVICE CONTRACTS	¹¹ \$ 79,980	\$ 80,152	\$ 84,000	\$ 86,100	\$ 86,100	\$ 2,100	2.50%
IT SUPPLIES	\$ 733	\$ 923	\$ 1,000	\$ 1,025	\$ 1,025	\$ 25	2.50%
MEETINGS & CONFERENCES	\$ -	\$ 755	\$ 755	\$ 773	\$ 773	\$ 18	2.38%
WEB SITE	\$ 2,939	\$ 5,500	\$ 5,500	\$ 5,637	\$ 5,637	\$ 137	2.49%
Expenses	\$ 353,585	\$ 296,934	\$ 310,560	\$ 317,992	\$ 317,992	\$ 7,432	2.39%

Total Department	\$ 1,473,844	\$ 1,268,500	\$ 1,355,087	\$ 1,389,014	\$ 1,389,014	\$ 33,927	2.50%
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Footnotes:

Salaries:

- ¹ Finance Director - Contractual increase.
- ² Longevity- Due to Assessing staff per union contract.
- ³ Revenue Officer - Increase due to employee per non-union pay plan.
- ⁴ Longevity - Due to Revenue staff per union contract.
- ⁵ Assistant Finance Director - Increase due to employee per non-union pay plan.
- ⁶ PT Principal Account Clerk Acct - PT position currently filled by Assistant Recreation Director. Increase is necessary to pay for contractual hourly rate. Employee also works PT for the Recreation Department and is also paid via the Recreation Revolving Fund.
- ⁷ Longevity - Due to Accounting staff per union contract.

Purchased Services:

- ⁸ Financial Services- Annual costs for Munis PACE program (specialized training & support), ClearGov (budgeting software), as well as consultant expenses needed on a case by case basis.
- ⁹ Appraisals & Surveys - Annual costs for Vision Assessing software, Real Estate Research consultant fees, data collection costs, and personal property support.
- ¹⁰ Billing/Collection Services - Annual costs for PRO EMS ambulance billing services.
- ¹¹ Other IT Service Contracts - Annual costs for Munis financial software for both Town & Schools.

Advisory Committee



FY 2022 Operational Budget Request

Chairman: Larry Ooi

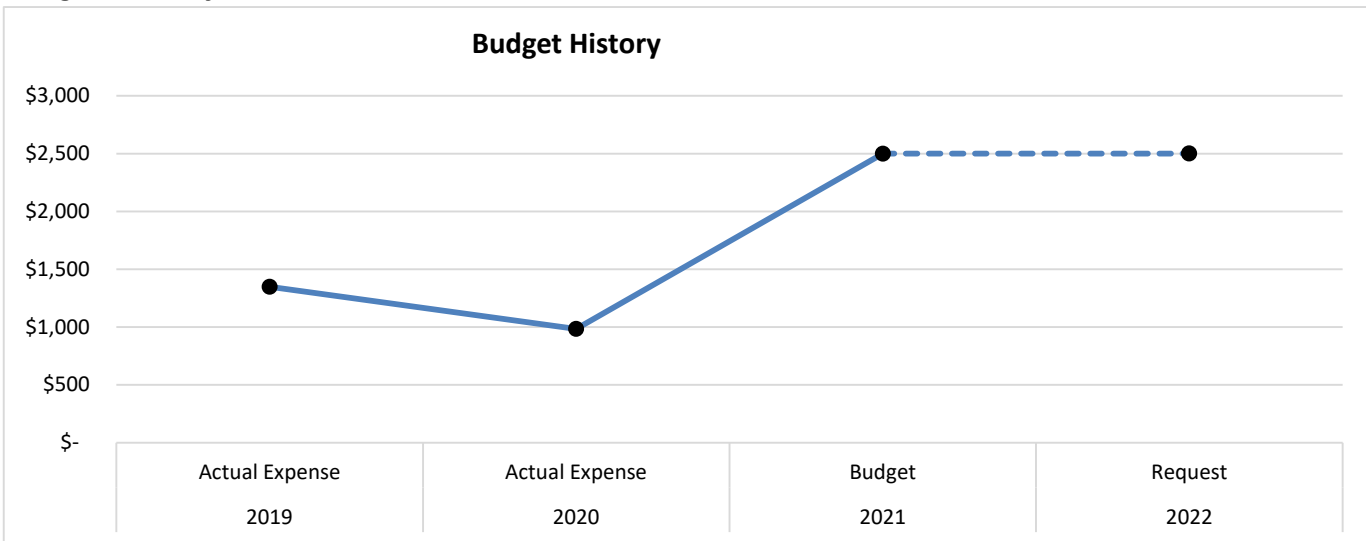
Mission:

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

Budget Highlights for FY 2022:

- Level fund budget requested for FY22.
- The Advisory Committee's main objective is to present a recommendation to the citizens of the Town on each of the warrant articles brought forth at the Annual Town Meeting and, as needed, at any Special Town Meeting. The members have a responsibility to thoroughly research and question each warrant article and to construct a recommendation that will be presented at the Annual Town Meeting or any Special Town Meeting.

Budget Summary



Advisory Committee

Department - Organizational Summary

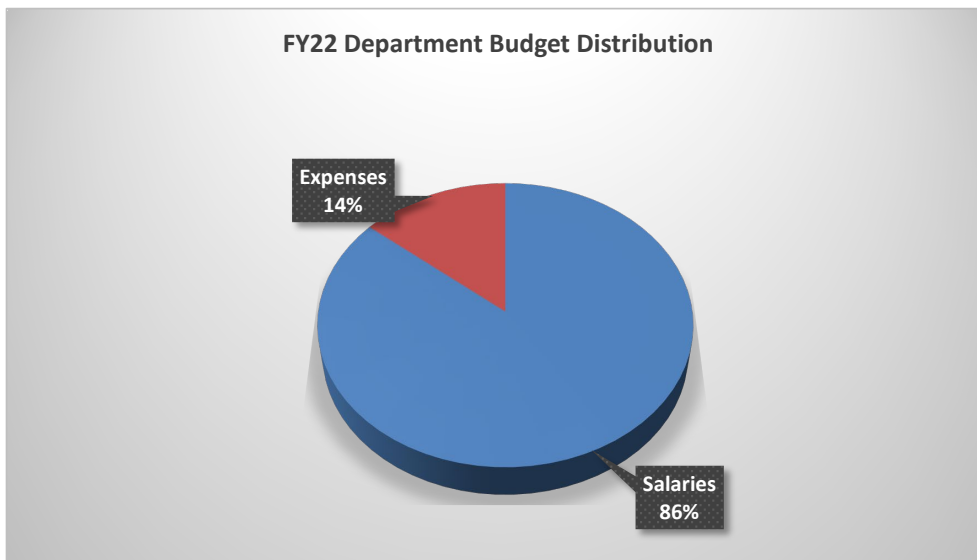


Total Staff - # of FTE's NONE

Notes

AdComm Department: Includes committee members only.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	1,066	689	2,150	2,150	-	0.00%
Expenses	283	295	350	350	-	0.00%
Total	1,349	984	2,500	2,500	-	0.00%



Advisory Committee



Department: Line item budget

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
SECRETARY	¹	\$ 1,066	\$ 689	\$ 2,150	\$ 2,150	\$ 2,150	\$ -	0.00%
Salaries		\$ 1,066	\$ 689	\$ 2,150	\$ 2,150	\$ 2,150	\$ -	0.00%
OFFICE SUPPLIES		\$ 38	\$ -	\$ 50	\$ 50	\$ 50	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 245	\$ 295	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Expenses		\$ 283	\$ 295	\$ 350	\$ 350	\$ 350	\$ -	0.00%
Total Department		\$ 1,349	\$ 984	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%

Footnotes:

Salaries:

¹ Secretary - Payroll expenses for meeting minutes taker.

Purchased Services:

Level funded FY22 budget requested.

Legal Services



FY 2022 Operational Budget Request

Department Head: William Keegan

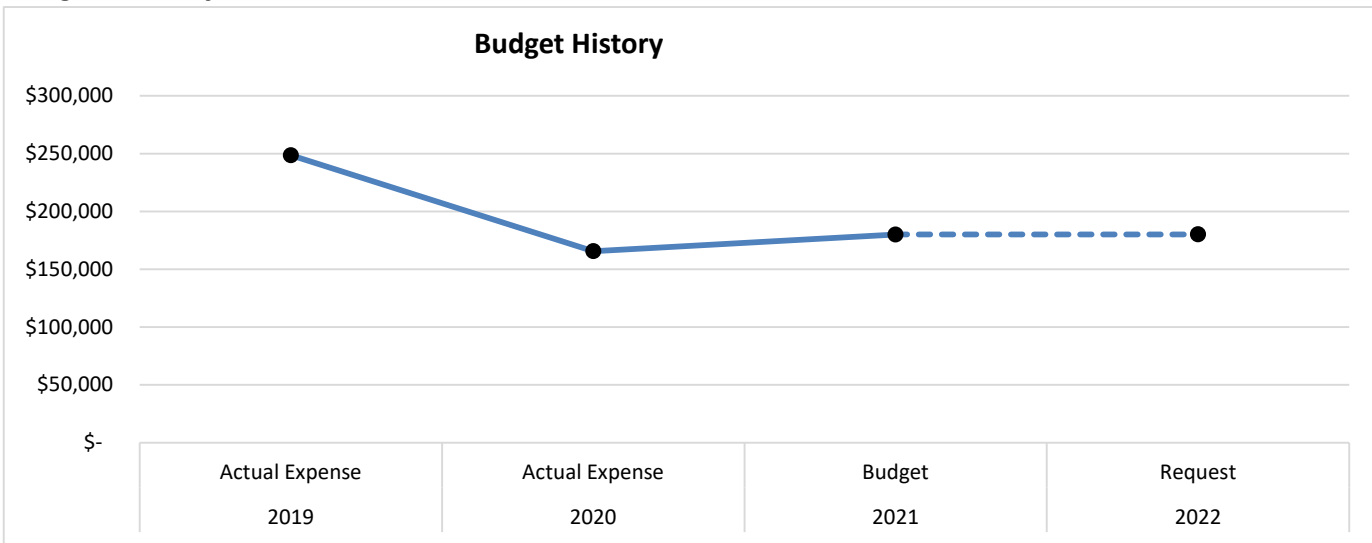
Mission:

To provide legal assistance to all Town Departments as needed.

Budget Highlights for FY 2022:

- Level fund budget requested for FY22; no significant changes proposed.
- The Legal budget provides funding for legal assistance through a variety of legal counsels and services. This budget pays for Town Counsel, Labor Counsel, legal investigations, and Specialized Legal Counsels.
- The primary objective is to avoid significant legal expense by taking preventative actions, establishing clear policies, and by providing regular training for employees.
- Experience tells us that the best use of Counsel services is to strategize and advise for the purpose of preventing legal exposure for the Town. However, if needed, the legal team is available to defend the Town's position.

Budget Summary



Legal Services

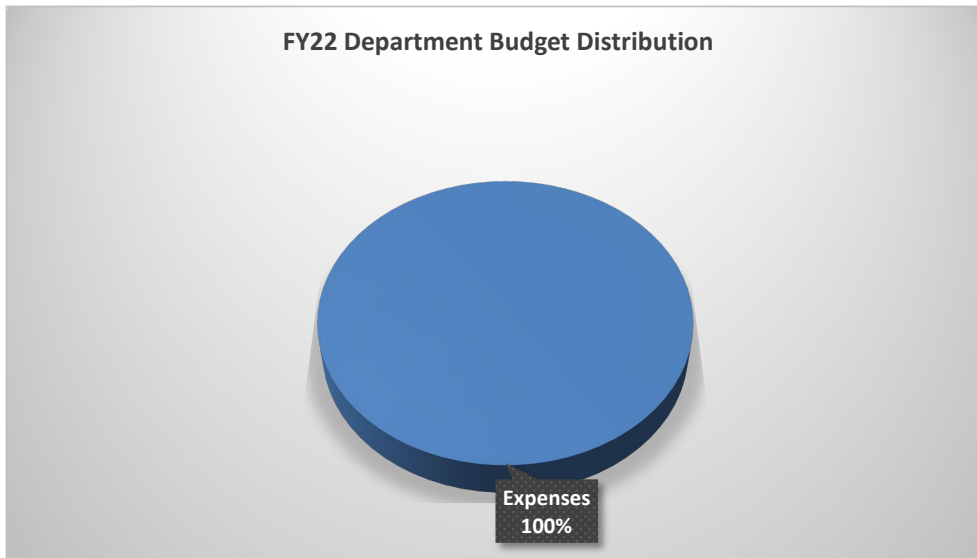
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	248,570	165,588	180,090	180,090	-	0.00%
Total	248,570	165,588	180,090	180,090	-	0.00%



Legal Services



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021	
						\$ (+/-)	% (+/-)
LEGAL SERVICES-TOWN COUNSEL	\$ 96,680	\$ 109,868	\$ 109,710	\$ 109,710	\$ 109,710	\$ -	0.00%
LEGAL SERVICES-LABOR COUNSEL	\$ 109,393	\$ 54,190	\$ 44,505	\$ 44,505	\$ 44,505	\$ -	0.00%
LEGAL SERVICES-SPECIAL COUNSEL	\$ 42,498	\$ 1,530	\$ 25,875	\$ 25,875	\$ 25,875	\$ -	0.00%
Expenses	\$ 248,570	\$ 165,588	\$ 180,090	\$ 180,090	\$ 180,090	\$ -	0.00%

Total Department	\$ 248,570	\$ 165,588	\$ 180,090	\$ 180,090	\$ 180,090	\$ -	0.00%
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Footnotes:

Level fund budget requested for FY22.

Geographic Information Systems/IT



FY 2022 Operational Budget Request

Department Head: George Samia

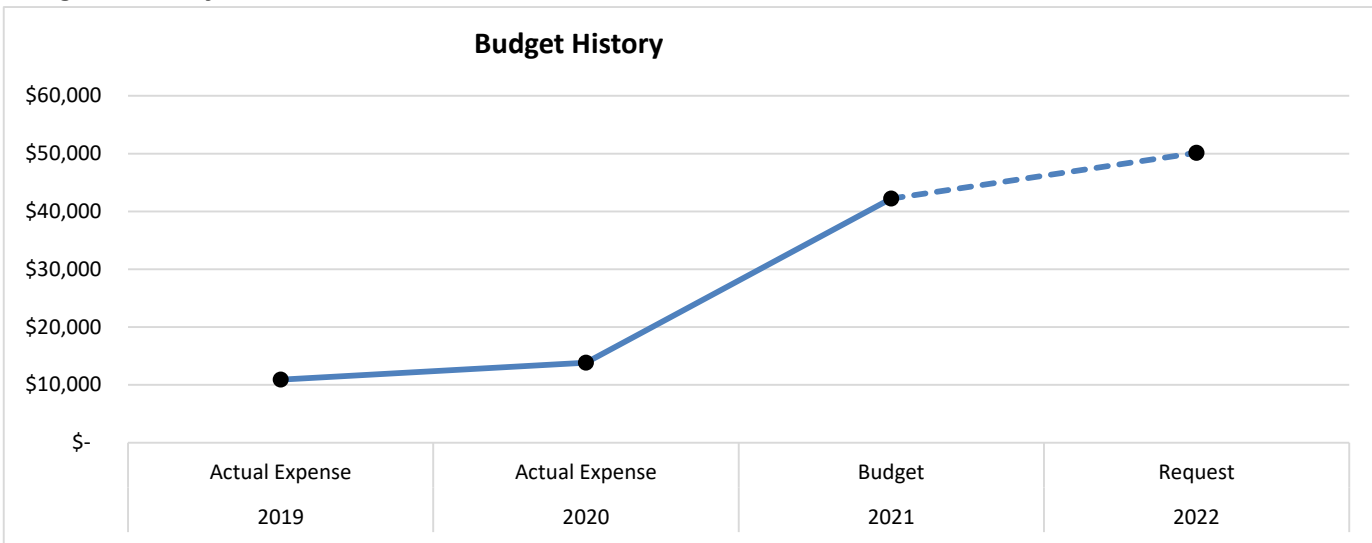
Mission:

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

Budget Highlights for FY 2022:

- Increase in line with Town Manager guidance and added costs for virtual meeting/call forwarding software Rainbow and HR onboarding software used for both Town and Schools.
- Continue to provide geographical property information to existing users and expand the use of data to additional departments and to the public.
- Department renamed to Geographic Information Systems/IT in line with the addition of Town-wide software programs.

Budget Summary



Geographic Information Systems/IT

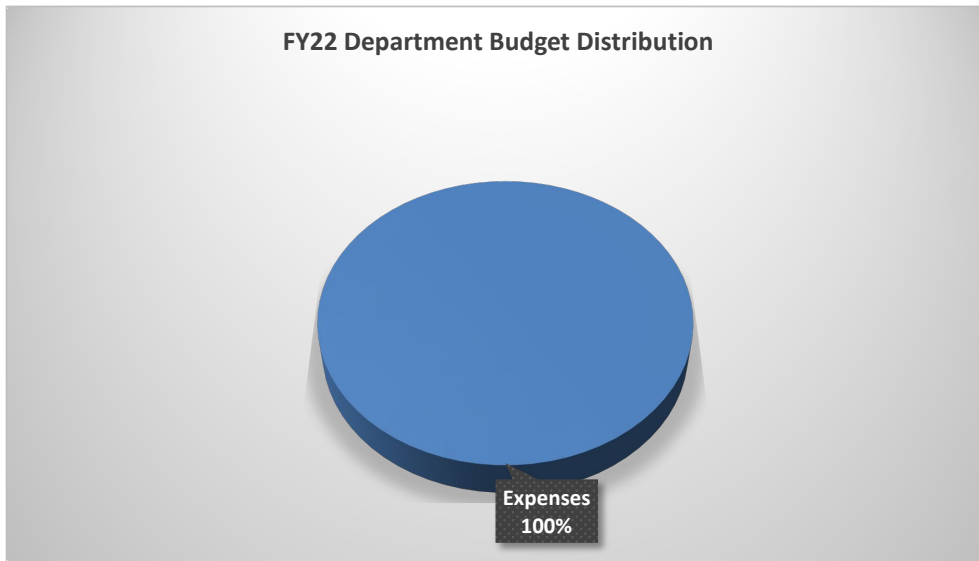
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

GIS Department: No personnel costs included in this budget.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	10,910	13,833	42,220	50,139	7,919	18.76%
Total	10,910	13,833	42,220	50,139	7,919	18.76%



Geographic Information Systems/IT



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
NETWORK & INFORMATION SYSTEMS		\$ 2,750	\$ 8,500	\$ 8,500	\$ 8,713	\$ 8,713	\$ 213	2.51%
OTHER IT SERVICE CONTRACTS	¹	\$ 8,160	\$ 5,333	\$ 33,720	\$ 41,426	\$ 41,426	\$ 7,706	22.85%
Expenses		\$ 10,910	\$ 13,833	\$ 42,220	\$ 50,139	\$ 50,139	\$ 7,919	18.76%

Total Department		\$ 10,910	\$ 13,833	\$ 42,220	\$ 50,139	\$ 50,139	\$ 7,919	18.76%
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Footnotes:

Purchased Services:

¹ Other IT Service Contracts - Includes People GIS annual fees for Board of Health, Inspections, Selectmen, GIS fees for Assessors, and added costs for Rainbow virtual meeting/call forwarding software and HR onboarding software for both Town and Schools (\$6,863 per year). Rainbow costs for FY20 and FY21 were paid for using Cares Act funds.

Town Clerk



FY 2022 Operational Budget Request

Department Head: Robert E. Cutler, Jr.

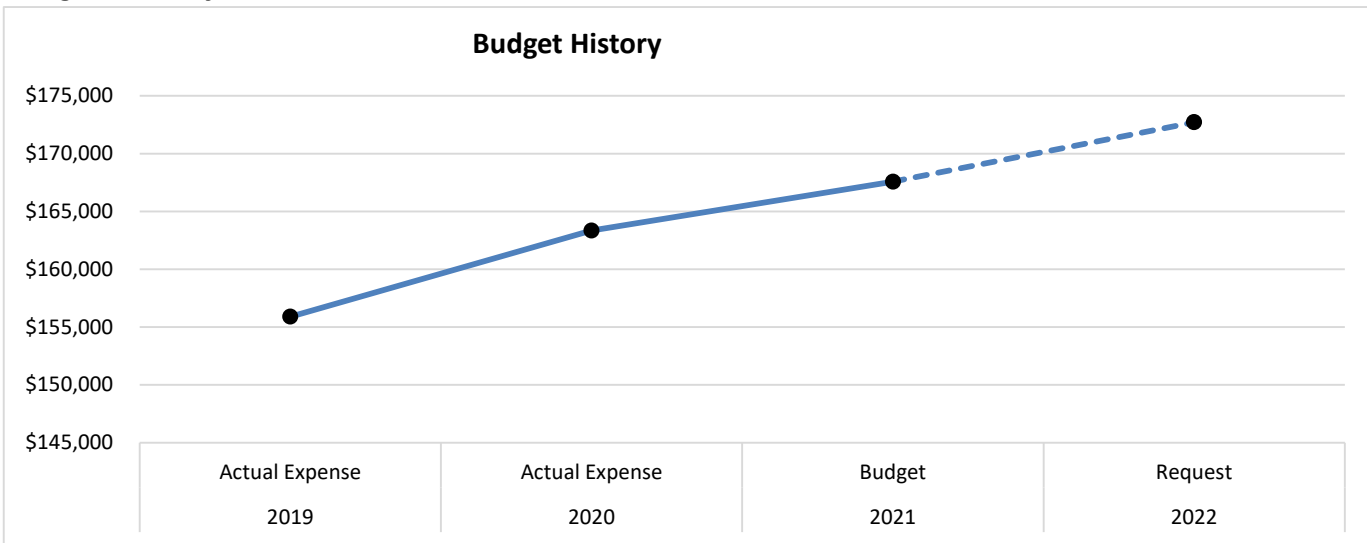
Mission:

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

Budget Highlights for FY 2022:

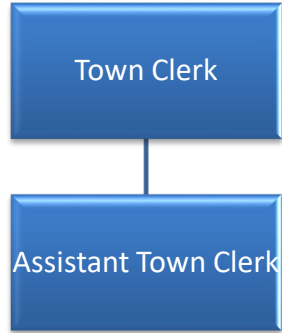
- To maintain and improve the document management/records preservation program, the codification program and implement and improve the public records program. Continue to implement the state vital records program including the addition of the marriage module as it comes on line.
- Level fund expense budget requested for FY22.
- Salary budget does not include anticipated COLA for Asst. Town Clerk. This is budgeted for in the Salary Reserve budget. Longevity due to employees is included in this request as well as the salary for the Town Clerk (elected official).

Budget Summary



Town Clerk

Department - Organizational Summary

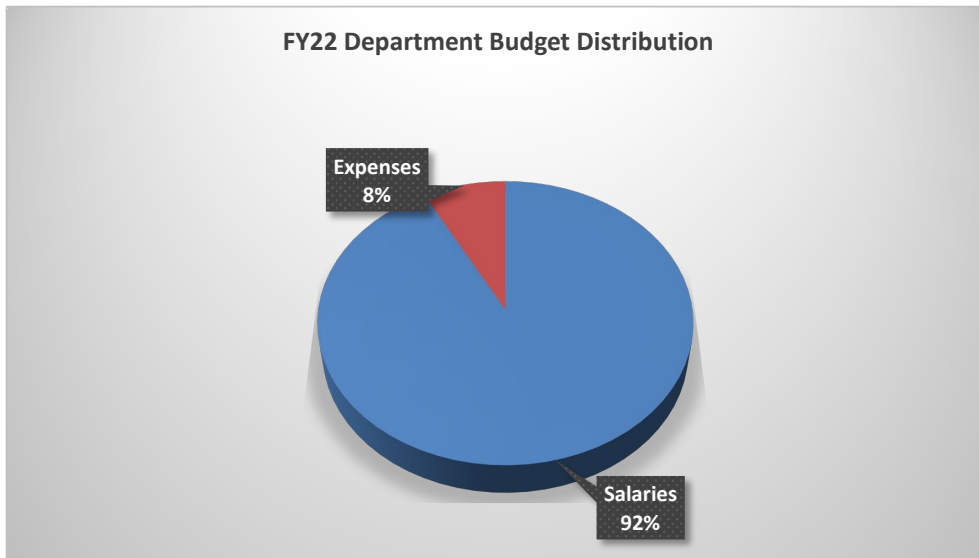


Total Staff - # of FTE's 2 FTE

Notes

Town Clerk Department: Includes the Town Clerk and Assistant Town Clerk.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	145,728	151,492	154,105	159,230	5,125	3.33%
Expenses	10,166	11,863	13,475	13,475	-	0.00%
Total	155,894	163,355	167,580	172,705	5,125	3.06%



Town Clerk



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES	\$ 387	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOWN CLERK	¹ \$ 90,771	\$ 95,159	\$ 98,587	\$ 102,605	\$ 102,605	\$ 4,018	4.08%
ASST TOWN CLERK	\$ 50,796	\$ 53,241	\$ 54,117	\$ 55,200	\$ 55,200	\$ 1,083	2.00%
OVERTIME	\$ 2,449	\$ 1,742	\$ -			\$ -	0.00%
STIPENDS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
LONGEVITY	\$ 325	\$ 350	\$ 400	\$ 425	\$ 425	\$ 25	6.25%
Salaries	\$ 145,728	\$ 151,492	\$ 154,105	\$ 159,230	\$ 159,230	\$ 5,125	3.33%
OFFICE EQUIPMENT MAINTENANCE	\$ 1,259	\$ 1,259	\$ 500	\$ 500	\$ 500	\$ -	0.00%
PEST CONTROL SERVICES	\$ 198	\$ -	\$ 400	\$ 400	\$ 400	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
POSTAGE	\$ 817	\$ 817	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.00%
ADVERTISING-GENERAL	\$ 384	\$ 755	\$ 500	\$ 500	\$ 500	\$ -	0.00%
PRINTING SERVICES	\$ 108	\$ 1,996	\$ 900	\$ 900	\$ 900	\$ -	0.00%
BOOK BINDING SERVICES	\$ 319	\$ 1,095	\$ 350	\$ 350	\$ 350	\$ -	0.00%
MICROFILMING SERVICES	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
RECORDS PRESERVATION	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OFFICE SUPPLIES	\$ 1,239	\$ 1,688	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	0.00%
BOUND BOOKS	\$ 41	\$ 144	\$ 150	\$ 150	\$ 150	\$ -	0.00%
TOWN CODE	\$ 3,351	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ -	0.00%
IN STATE TRAVEL	\$ 323	\$ 235	\$ 200	\$ 200	\$ 200	\$ -	0.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
MEETINGS & CONFERENCES	\$ 1,467	\$ 744	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
OUT OF STATE TRAVEL	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 455	\$ 430	\$ 400	\$ 400	\$ 400	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ -	\$ -	\$ 125	\$ 125	\$ 125	\$ -	0.00%
OFFICE EQUIPMENT/FURNISHINGS	\$ 206	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Expenses	\$ 10,166	\$ 11,863	\$ 13,475	\$ 13,475	\$ 13,475	\$ -	0.00%

Total Department	\$ 155,894	\$ 163,355	\$ 167,580	\$ 172,705	\$ 172,705	\$ 5,125	3.06%
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Footnotes:

Salaries:

¹ Town Clerk - Elected official. Annual salary is set by Town Meeting.

Purchased Services:

Expenses level funded for FY22.

Town Clerk



Department: Salary Changes Request

New Position (s)

Position	Grade	Step	Hourly Rate	Justification

Additional Hours

Position	# of Addtl Hrs	Hourly Rate	Justification

Retirement Vacation/Sick Buy Back

Name	Projected Retire Date	Est. Buyback Amount

Other

Name	Date	Amount	Justification
Claudine Gover		TBD	Assistant Town Clerk Regrade to B4

Elections & Registration



FY 2022 Operational Budget Request

Department Head: Robert E. Cutler, Jr.

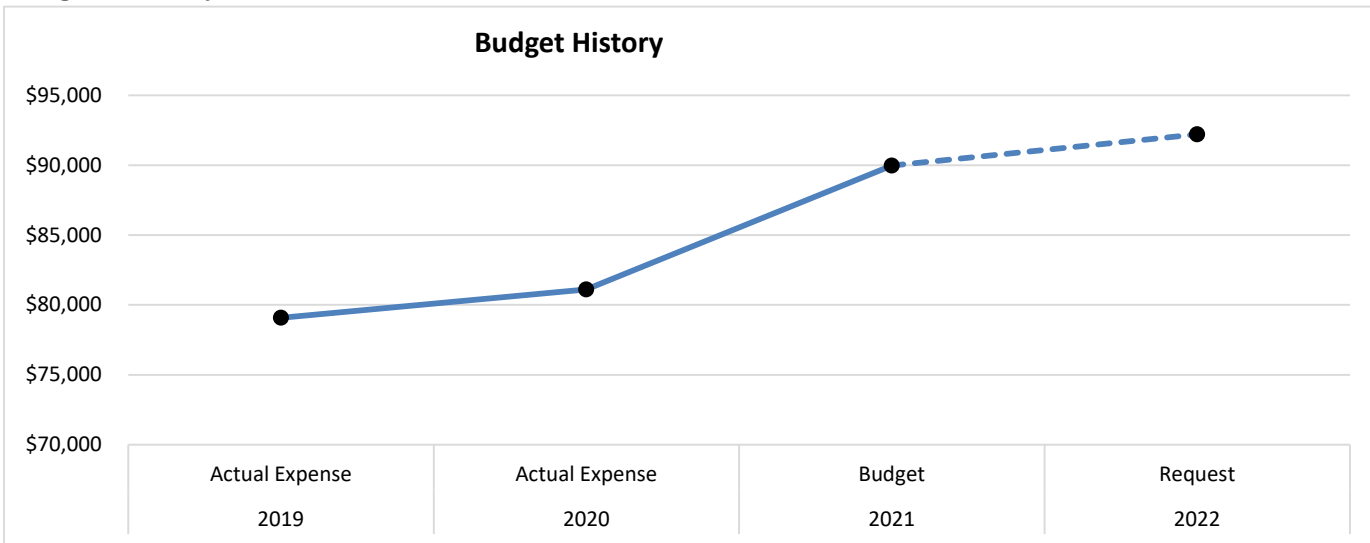
Mission:

To continue to manage and execute smooth, efficient and accurate elections as mandated by the laws of the Commonwealth of Massachusetts and the Federal Government.
 Conduct the 2022 census, publish the street list and assist in the completion of the Jury list.
 Implement the Annual Town Election and any additional elections which may arise during the fiscal year in compliance with state and federal laws.
 Staff and meet the obligations of the Annual Town meeting and any additional special town meetings in

Budget Highlights for FY 2022:

- Continue to implement changes to election laws including by mail balloting and early voting initiatives expected, especially during the covid restrictions, as they may be approved by the state or federal government. At this stage, it is expected that early voting initiatives will be implemented for the local elections based on current covid protocols. These changes will have significant impact on the election budget for the FY 2022 budget cycle.
- Level fund expense budget requested for FY22.

Budget Summary



Elections & Registration

Department - Organizational Summary

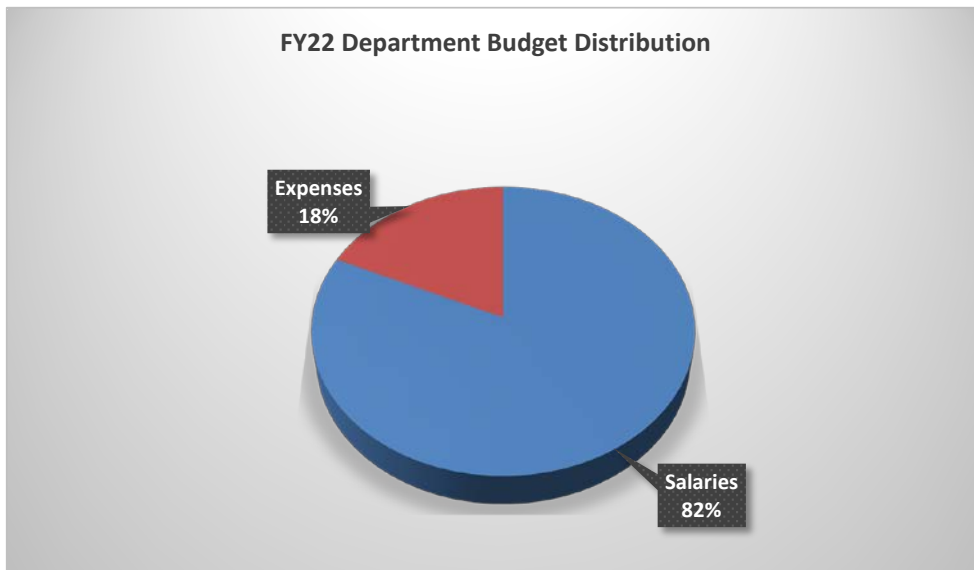


Total Staff - # of FTE's 1 FTE

Notes

Elections & Registration Department: Includes the Administrative Assistant, Registrars, and Election Workers.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	63,532	65,028	73,301	75,533	2,232	3.04%
Expenses	15,549	16,088	16,675	16,675	-	0.00%
Total	79,081	81,116	89,976	92,208	2,232	2.48%



Elections & Registration



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SENIOR ACCOUNT CLERK	¹	\$ 45,194	\$ 50,816	\$ 52,123	\$ 53,167	\$ 53,167	\$ 1,044	2.00%
REGISTRARS		\$ 950	\$ 950	\$ 1,514	\$ 1,514	\$ 1,514	\$ -	0.00%
ELECTION WORKERS	²	\$ 16,475	\$ 13,052	\$ 14,664	\$ 15,527	\$ 15,527	\$ 863	5.89%
OVERTIME		\$ 913	\$ 210	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
LONGEVITY	³	\$ -	\$ -	\$ -	\$ 325	\$ 325	\$ 325	100.00%
Salaries		\$ 63,532	\$ 65,028	\$ 73,301	\$ 75,533	\$ 75,533	\$ 1,907	3.04%
OFFICE EQUIPMENT MAINTENANCE		\$ 1,492	\$ 1,685	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	0.00%
OTHER IT SERVICE CONTRACTS		\$ 4,121	\$ 2,917	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
POSTAGE		\$ 4,337	\$ 4,970	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
PRINTING SERVICES		\$ 4,137	\$ 3,890	\$ 4,750	\$ 4,750	\$ 4,750	\$ -	0.00%
OFFICE SUPPLIES		\$ 254	\$ 954	\$ 500	\$ 500	\$ 500	\$ -	0.00%
IN STATE TRAVEL		\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	100.00%
MEETINGS & CONFERENCES		\$ 995	\$ 1,671	\$ 900	\$ 900	\$ 900	\$ -	200.00%
OTHER DEPARTMENT EXPENSES		\$ 213	\$ -	\$ 175	\$ 175	\$ 175	\$ -	300.00%
Expenses		\$ 15,549	\$ 16,088	\$ 16,675	\$ 16,675	\$ 16,675	\$ -	0.00%
Total Department		\$ 79,081	\$ 81,116	\$ 89,976	\$ 92,208	\$ 92,208	\$ 1,907	2.48%

Footnotes:

Salaries:

¹ Senior Account Clerk - Budget only includes step increase for FY22. Anticipated COLA will be budgeted for in Salary Reserve budget.

² Election Workers - FY21 amount adjusted to reflect calendar year 2021 Massachusetts minimum wage.

³ Longevity - Due to employee per union contract.

Purchased Services:

Level fund expense budget requested for FY22.

Conservation



FY 2022 Operational Budget Request

Department Head: Jane S. Pierce

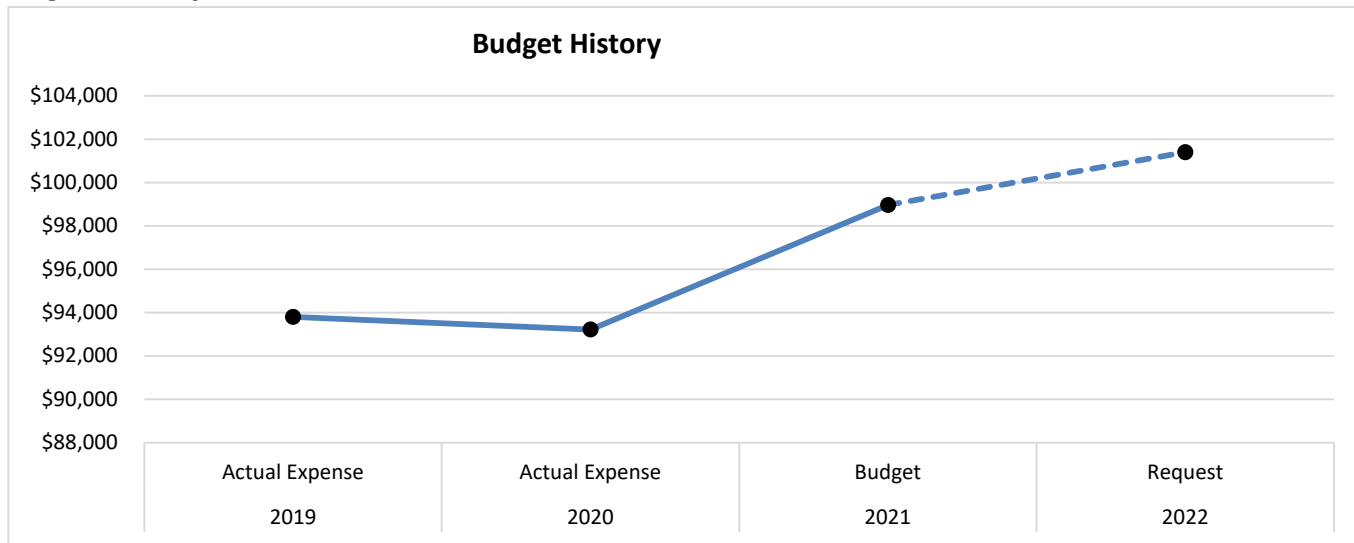
Mission:

The Conservation Department and Conservation Commission shall coordinate and expeditiously. Provide technical review and assistance regarding wetlands/environmental issues for residents, consultants, and general public. Manage >2,000 acres of land and waterbodies for open space, passive recreation, and conservation purposes. Accept gifts of land and money for conservation purposes; acquire grant money for town acquisition of open space, and increase environmental awareness through educational media, classes, and other methods. Coordinate/administer/update Foxborough's Open Space and Recreation Plan (required for State grant monies) and continue to develop strategies to protect, preserve, and utilize Foxborough's natural assets/resources. Preserve, enhance, and connect conservation areas to protect natural resources,

Budget Highlights for FY 2022:

- No changes requested to expense budget; level funding requested.
- Salary budget increased to account for step increases and longevity due to employees.

Budget Summary



Conservation

Department - Organizational Summary

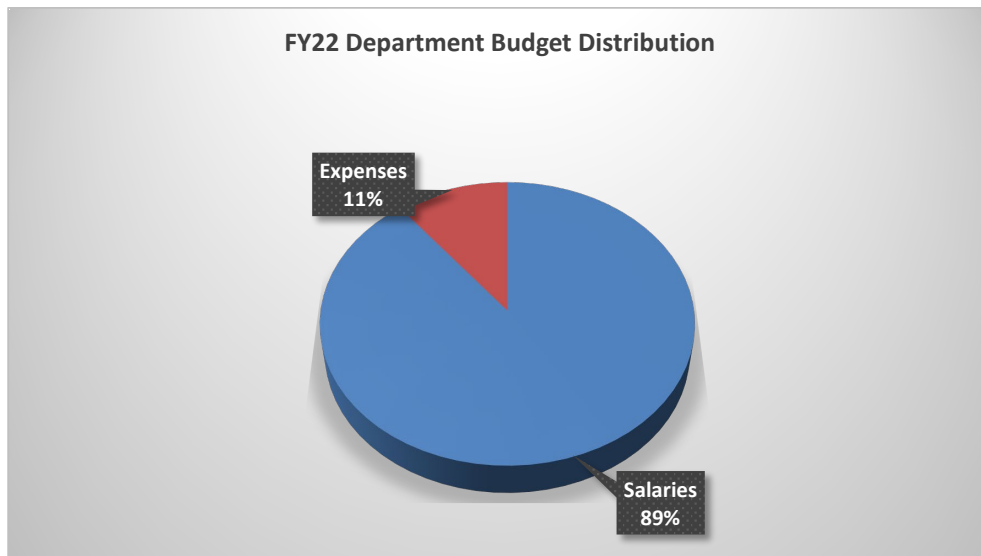


Total Staff - # of FTE's 1.5 FTE

Notes : Land Use Administrator is shared with Planning Department.
 34.28% of their salary is paid from Conservation funds.

Conservation Department: Includes the Conservation Agent and Land Use Administrator.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	83,169	87,310	88,191	90,622	2,431	2.76%
Expenses	10,632	5,907	10,775	10,775	-	0.00%
Total	93,801	93,217	98,966	101,397	2,431	2.46%



Conservation



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CONSERVATION MANAGER	¹	\$ 65,756	\$ 68,948	\$ 69,139	\$ 70,530	\$ 70,530	\$ 1,391	2.01%
SECRETARY	²	\$ 17,413	\$ 18,362	\$ 18,551	\$ 18,921	\$ 18,921	\$ 370	1.99%
STIPENDS		\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
LONGEVITY	³	\$ -	\$ -	\$ -	\$ 671	\$ 671	\$ 671	100.00%
Salaries		\$ 83,169	\$ 87,310	\$ 88,191	\$ 90,622	\$ 90,622	\$ 2,431	2.76%
CLOTHING ALLOWANCES		\$ 385	\$ 219	\$ 475	\$ 475	\$ 475	\$ -	0.00%
GROUNDS MAINTENANCE		\$ 8,062	\$ 3,523	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
OTHER PROFESSIONAL SERVICES		\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
POSTAGE		\$ 198	\$ 146	\$ 200	\$ 200	\$ 200	\$ -	0.00%
ADVERTISING-GENERAL		\$ -	\$ 64	\$ 100	\$ 100	\$ 100	\$ -	0.00%
PRINTING SERVICES		\$ 107	\$ 107	\$ 600	\$ 600	\$ 600	\$ -	0.00%
OFFICE SUPPLIES		\$ 958	\$ 389	\$ 500	\$ 500	\$ 500	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 125	\$ 595	\$ 800	\$ 800	\$ 800	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 798	\$ 864	\$ 800	\$ 800	\$ 800	\$ -	0.00%
Expenses		\$ 10,632	\$ 5,907	\$ 10,775	\$ 10,775	\$ 10,775	\$ -	0.00%
Total Department		\$ 93,801	\$ 93,217	\$ 98,966	\$ 101,397	\$ 101,397	\$ 2,431	2.46%

Footnotes:

Salaries:

¹ Conservation Manager - Budget does not include anticipated COLA increase. Salary is funded 92.73% by General Fund and 7.27% by Wetland Protection Fund.

² Secretary - Conservation portion of Land Use Administrator. Budget does not include anticipated COLA increase.

³ Longevity- Due to employees per union contract.

Planning



FY 2022 Operational Budget Request

Department Head: Paige Duncan, AICP

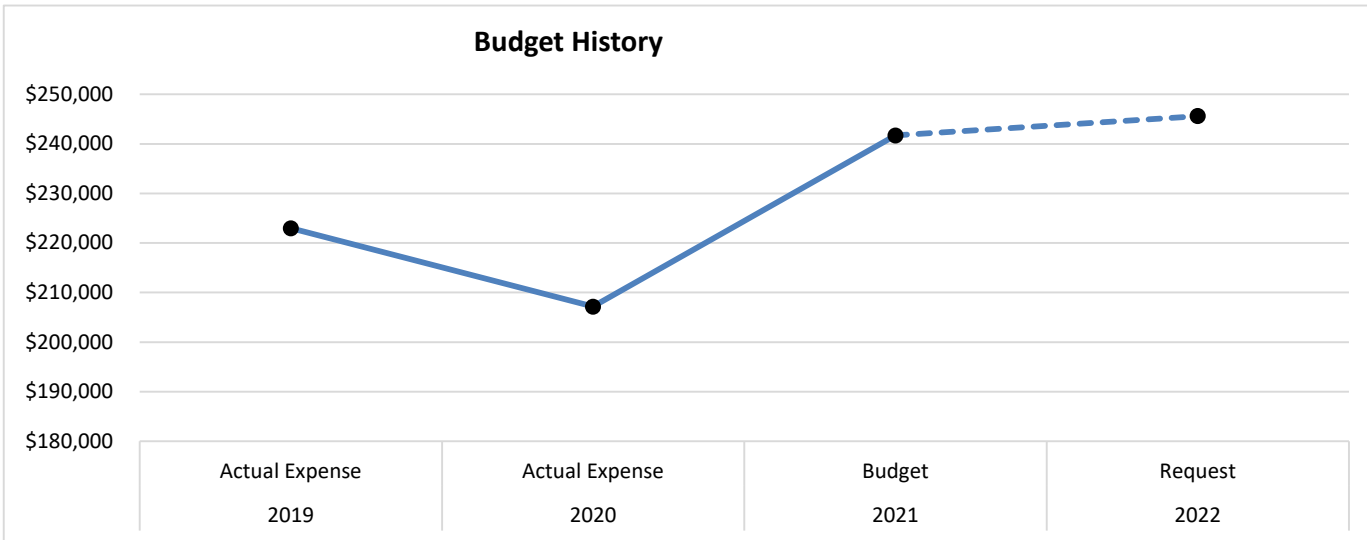
Mission:

The mission of the Planning Department is to provide professional advice and technical expertise to elected officials, appointed boards and committees, Town departments and citizens to assist in understanding and addressing key community issues and priorities. To continue to focus on a long term commitment to economic vitality, environmental integrity, and development design through the highest quality planning, implementation and development review. To continue the implementation of the Town's Master Plan to plan for an orderly and sustainable future.

Budget Highlights for FY 2022:

- Level fund expense budget requested. Salary budget includes step increases only and longevity due to employees. Anticipated COLA increases are budgeted for in Salary Reserve budget.
- Finalize Housing Production Plan and begin implementation strategies.
- Continue to pursue grant funding for planning-related activities.
- Support Uptown revitalization and Route 1 development.
- Support Foxborough businesses as they recover from Covid-19 impacts.
- Continue to work with other departments and boards to ensure Master Plan serves as a guidance document for the Town.
- Work with Wrentham and Plainville to promote our region as destination for tourists and conferences using mitigation funds from the Mass Gaming Commission.

Budget Summary



Planning

Department - Organizational Summary



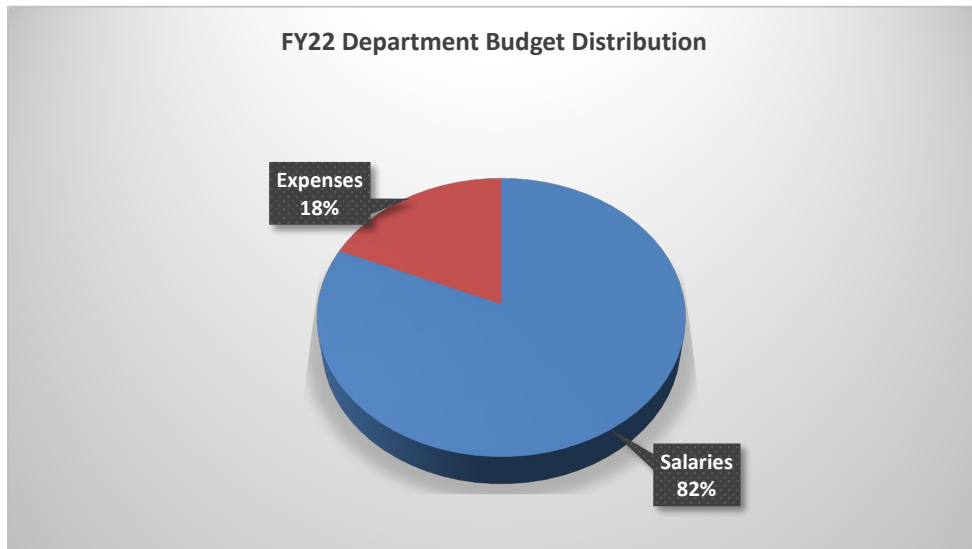
Total Staff - # of FTE's 2.7 FTE

Notes

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

Planning Department: Includes the Planning Director, Staff Planner, and Land Use Administrator

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	188,040	195,010	196,412	200,272	3,860	1.97%
Expenses	34,922	12,173	45,300	45,300	-	0.00%
Total	222,962	207,183	241,712	245,572	3,860	1.60%



Planning



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOWN PLANNER	¹	\$ 110,877	\$ 113,960	\$ 113,545	\$ 115,817	\$ 115,817	\$ 2,272	2.00%
SECRETARY	²	\$ 33,383	\$ 35,204	\$ 35,566	\$ 36,274	\$ 36,274	\$ 708	1.99%
STAFF PLANNER	³	\$ 42,380	\$ 44,422	\$ 45,151	\$ 46,041	\$ 46,041	\$ 890	1.97%
STIPENDS		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
LONGEVITY		\$ 400	\$ 425	\$ 1,150	\$ 1,140	\$ 1,140	\$ (10)	-0.87%
Salaries		\$ 188,040	\$ 195,010	\$ 196,412	\$ 200,272	\$ 200,272	\$ 3,860	1.97%
OFFICE EQUIPMENT MAINTENANCE		\$ 358	\$ 336	\$ -	\$ -	\$ -	\$ -	0.00%
TRAINING & DEVELOPMENT		\$ 476	\$ 395	\$ 500	\$ 500	\$ 500	\$ -	0.00%
ARCHITECTS & ENGINEERS	⁴	\$ 27,843	\$ 6,160	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
POSTAGE		\$ 235	\$ 175	\$ 600	\$ 600	\$ 600	\$ -	0.00%
ADVERTISING-GENERAL		\$ 843	\$ 520	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
PRINTING SERVICES		\$ 600	\$ 252	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OFFICE SUPPLIES		\$ 1,317	\$ 1,005	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.00%
IN STATE TRAVEL		\$ 1,711	\$ 852	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 724	\$ 1,641	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 817	\$ 836	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
Expenses		\$ 34,922	\$ 12,173	\$ 45,300	\$ 45,300	\$ 45,300	\$ -	0.00%
Total Department		\$ 222,962	\$ 207,183	\$ 241,712	\$ 245,572	\$ 245,572	\$ 3,860	1.60%

Footnotes:

Salaries:

^{1,2,3} Town Planner, Secretary & Staff Planner - Budget lines include step increase only. Secretary is split between Conservation (34.28%) and Planning (65.72%).

Purchased Services:

⁴ Architects & Engineers - Funds are used to pay for a Planning Board inspector to inspect projects under construction. Funds are also used as collateral for project matching which is a requirement for some grants. Funds are only used as needed.

Zoning Board of Appeals



FY 2022 Operational Budget Request

Department Head: Barry Ringler

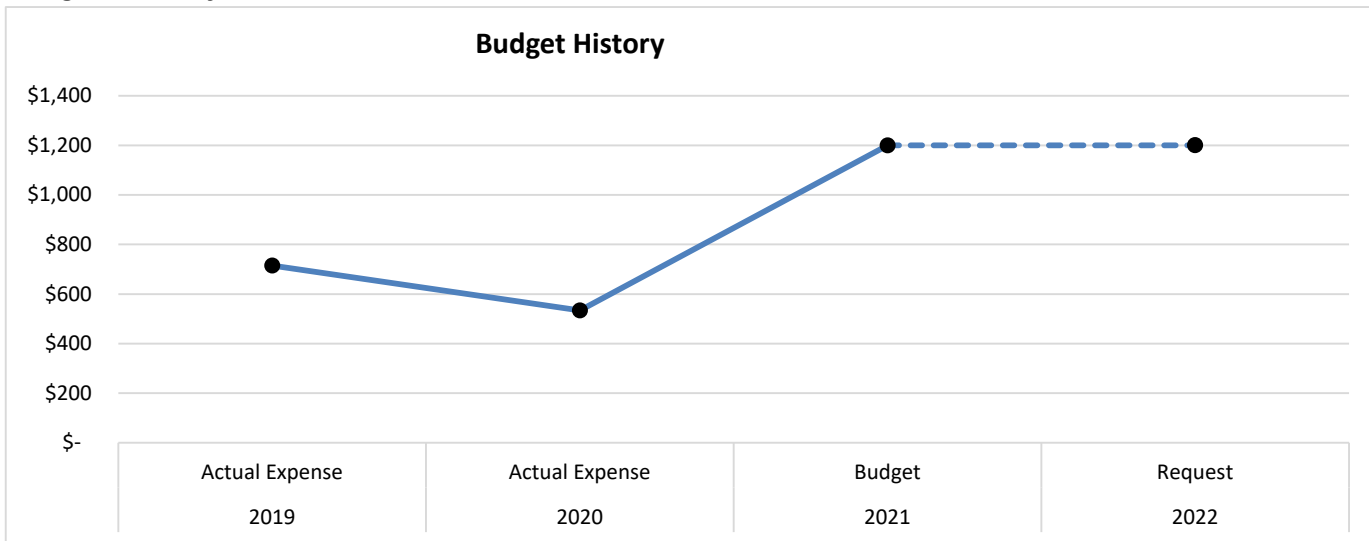
Mission:

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

Budget Highlights for FY 2022:

- Level fund budget requested for FY22.
- Continue to hold monthly meetings for the purpose of acting on petitions before the Board of Appeals.
- Continue to conduct hearings in accordance with the provisions of MGI 40A, the zoning act.
- Continue to protect the nature and character of the Town of Foxborough as provided for in the zoning by-laws.

Budget Summary

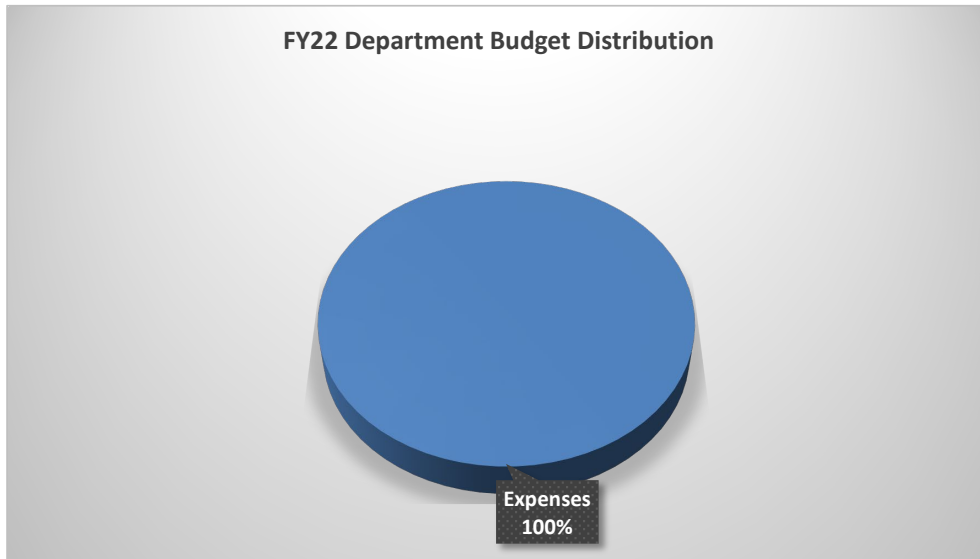


Zoning Board of Appeals

Department - Organizational Summary

Zoning Board of Appeals Department: No FTEs are part of this departmental budget.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	714	534	1,200	1,200	-	0.00%
Total	714	534	1,200	1,200	-	0.00%



Zoning Board of Appeals



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021	
						\$ (+/-)	% (+/-)
POSTAGE	\$ 482	\$ 205	\$ 400	\$ 400	\$ 400	\$ -	0.00%
ADVERTISING-GENERAL	\$ 232	\$ 329	\$ 300	\$ 300	\$ 300	\$ -	0.00%
PRINTING SERVICES	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
MEETINGS & CONFERENCES	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
Expenses	\$ 714	\$ 534	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%

Total Department	\$ 714	\$ 534	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
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Footnotes:

Purchased Services:

Level fund budget requested for FY22.

Municipal Buildings



FY 2022 Operational Budget Request

Department Head: George Samia

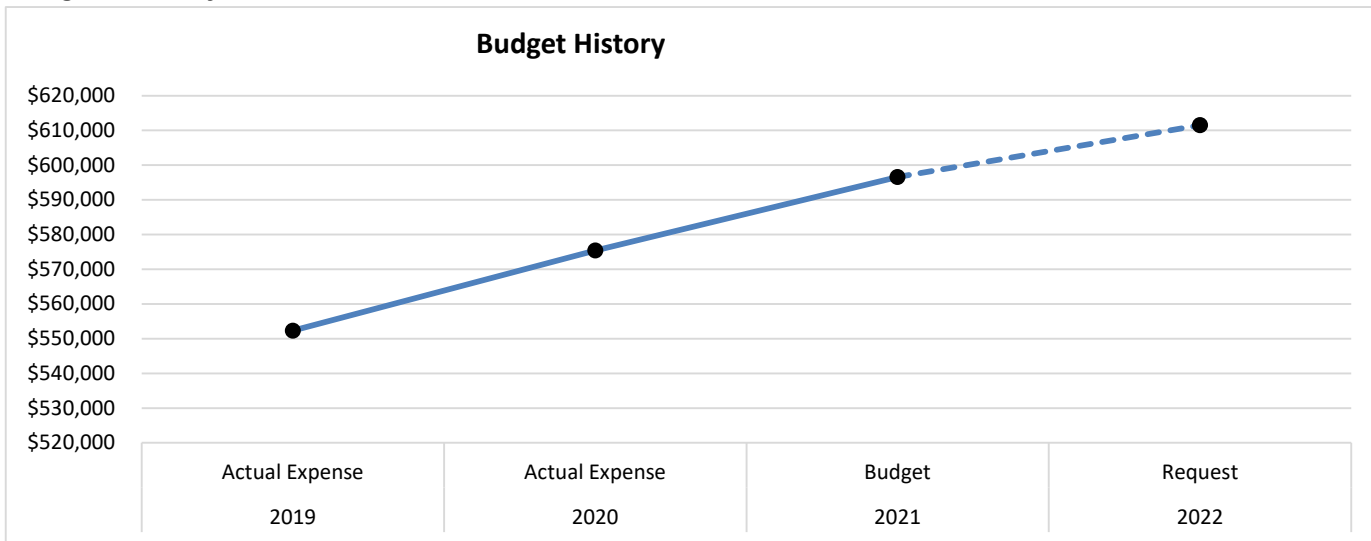
Mission:

Maintain the Town Municipal buildings and offices for department occupancy, public use, and maximum useful life.

Budget Highlights for FY 2022:

- Budget increase in line with historical expenses and guidance from Town Manager.
- Budget includes personnel costs for Facilities Manager, Assistant Facilities Manager, and OT for maintenance staff.
- Building maintenance for municipal buildings is managed centrally per mutual agreement by Board of Selectmen and School Committee.
- Budget includes maintenance, utility, and phone expenses for Town Hall, Joint Public Safety Building, Library, Senior Center, Recreation, and Memorial Hall.
- Budget also includes annual sewer bill due to the Sewer Enterprise fund.

Budget Summary



Municipal Buildings

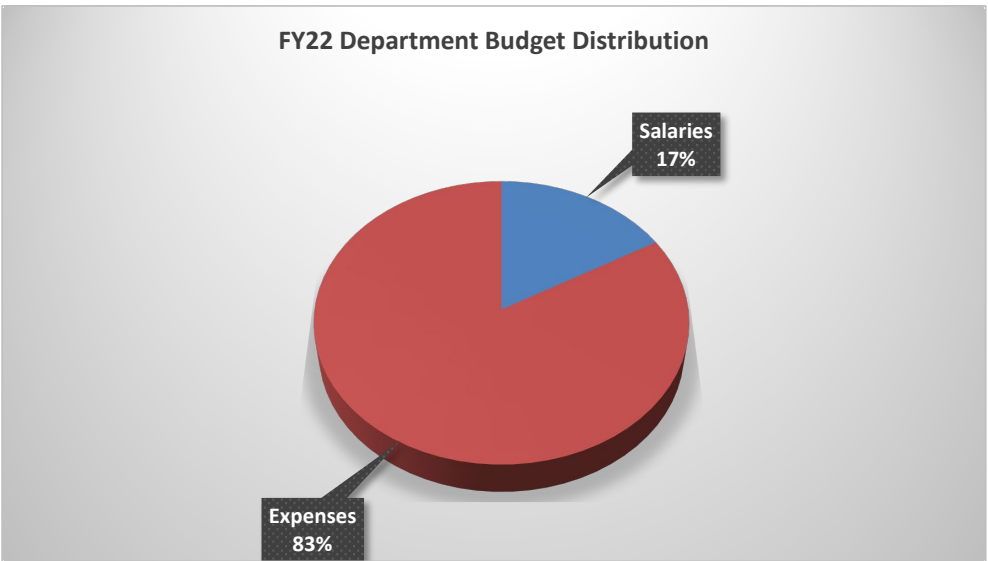
Department - Organizational Summary



Notes

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

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	90,676	94,646	100,902	101,860	958	0.95%
Expenses	461,642	480,721	495,700	509,650	13,950	2.81%
Total	552,318	575,367	596,602	611,510	14,908	2.50%



Municipal Buildings



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
MAINTENANCE/TRADESMAN	\$ 78,030	\$ 80,371	\$ 83,807	\$ 84,645	\$ 84,645	\$ 838	0.00%
OVERTIME	\$ 2,050	\$ 3,398	\$ 6,000	\$ 6,120	\$ 6,120	\$ 120	2.00%
STIPENDS	\$ 10,596	\$ 10,877	\$ 11,095	\$ 11,095	\$ 11,095	\$ -	0.00%
Salaries	\$ 90,676	\$ 94,646	\$ 100,902	\$ 101,860	\$ 101,860	\$ 958	0.95%
COVID-19 EXPENSES	\$ -	\$ (12,382)	\$ -	\$ -	\$ -	\$ -	0.00%
ELECTRICITY	\$ 140,541	\$ 156,506	\$ 142,600	\$ 149,500	\$ 149,500	\$ 6,900	4.84%
HEATING FUEL	\$ 62,340	\$ 66,849	\$ 76,100	\$ 74,500	\$ 74,500	\$ (1,600)	-2.10%
SEWER	\$ 24,670	\$ 31,849	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	0.00%
BUILDING MAINTENANCE	\$ 172,656	\$ 169,223	\$ 178,500	\$ 182,650	\$ 182,650	\$ 4,150	2.32%
CUSTODIAL SERVICES	\$ 20,326	\$ 23,372	\$ 21,500	\$ 23,000	\$ 23,000	\$ 1,500	6.98%
TELEPHONE	\$ 40,888	\$ 44,531	\$ 41,500	\$ 45,000	\$ 45,000	\$ 3,500	8.43%
CUSTODIAL SUPPLIES	\$ 222	\$ 773	\$ 2,500	\$ 2,000	\$ 2,000	\$ (500)	-20.00%
Expenses	\$ 461,642	\$ 480,721	\$ 495,700	\$ 509,650	\$ 509,650	\$ 13,950	2.81%
Total Department	\$ 552,318	\$ 575,367	\$ 596,602	\$ 611,510	\$ 611,510	\$ 14,908	2.50%

Footnotes:

Purchased Services:

Overall 2.81% increase to Expense budget in line with historical and anticipated needs. Entire budget increasing by 2.5% in line with Town Manager guidance.

Foxborough Police Department



FY 2022 Operational Budget Request

Department Head: Michael Grace

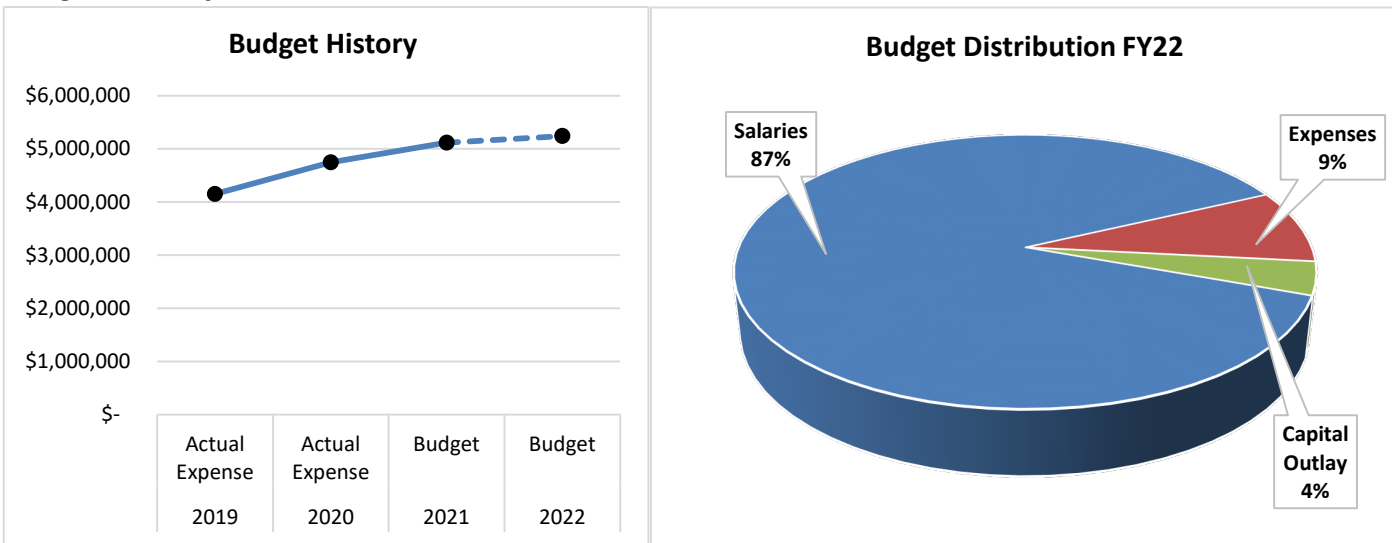
Mission:

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

Budget Highlights for FY 2022:

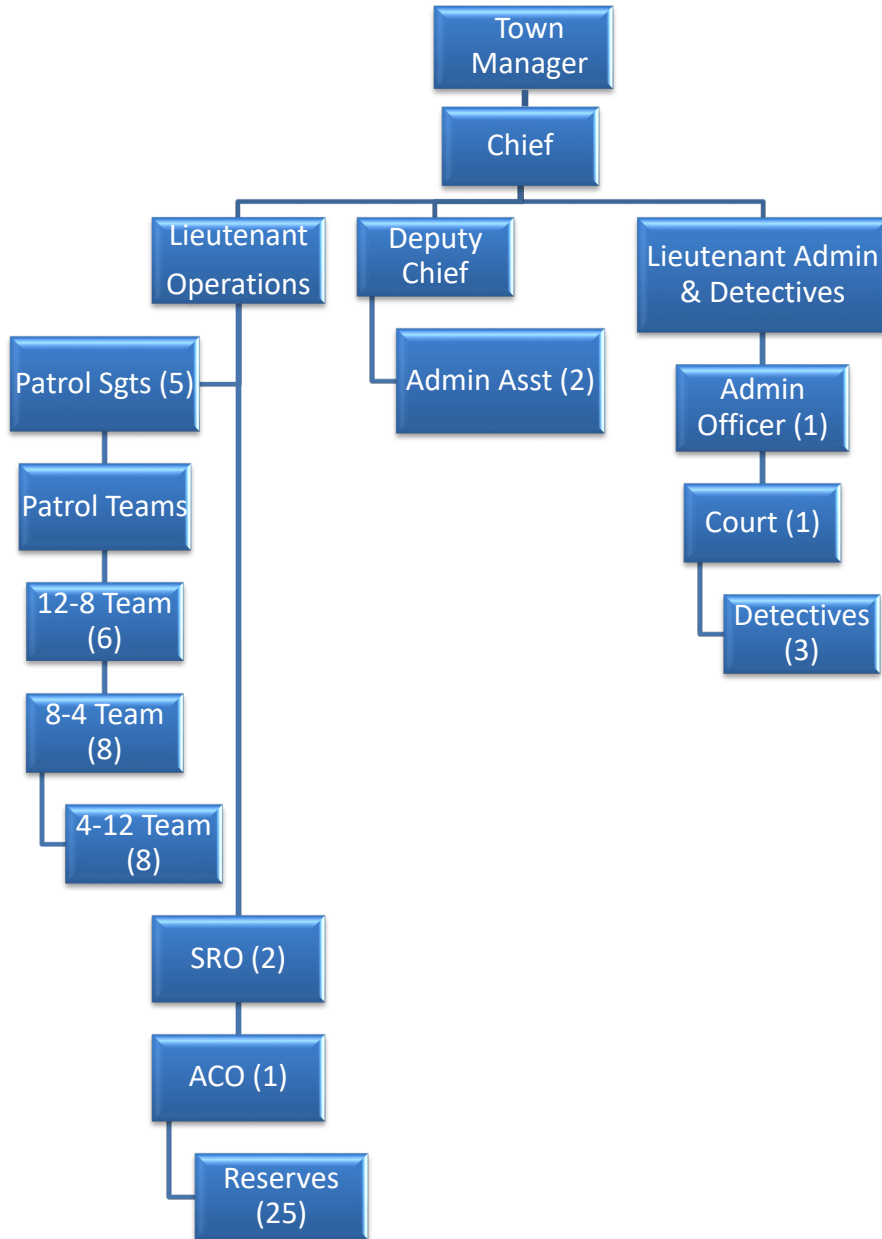
- Continue to build off a sound detailed budget that exercises fiscal responsibility while providing the highest quality service to the community.
- Proposed body camera CIP to advance the Foxborough Police Department as a modern day police department meeting 21st century policing goals.
- Technology account increased by \$16,000 to support body camera data and storage support which will solidify program funding for future budgets.
- Budget lines adjusted to address the needs of department.

Budget Summary



Foxborough Police Department

Department - Organizational Summary



Total Staff - # of FTE's 42 FTE

Notes

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

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	3,696,190	4,126,819	4,487,220	4,580,723	93,503	2.08%
Expenses	339,791	393,272	430,128	455,828	25,700	5.97%
Capital Outlay	116,284	226,494	199,400	204,385	4,985	2.50%
Total	4,152,265	4,746,585	5,116,748	5,240,936	124,188	2.43%

Foxborough Police Department



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Budget	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
COVID-19 SALARY EXPENSES			\$ (7,937)	\$ -	\$ -	\$ -	\$ -	0.00%
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CHIEF		\$ 181,423	\$ 205,592	\$ 176,300	\$ 180,707	\$ 180,707	\$ 4,407	2.50%
DEPUTY POLICE CHIEF	¹	\$ -	\$ 60,826	\$ 123,595	\$ 160,742	\$ 160,742	\$ 37,147	30.06%
LIEUTENANTS	²	\$ 299,671	\$ 214,103	\$ 203,220	\$ 264,246	\$ 264,246	\$ 61,026	30.03%
POLICE SERGEANTS		\$ 520,760	\$ 504,260	\$ 514,020	\$ 514,020	\$ 514,020	\$ -	0.00%
PATROLMEN		\$ 1,626,490	\$ 1,980,732	\$ 2,076,573	\$ 2,108,466	\$ 2,108,466	\$ 31,893	1.54%
ANIMAL CONTROL OFFICER		\$ 72,811	\$ 50,532	\$ 52,011	\$ 53,038	\$ 53,038	\$ 1,027	1.97%
ADMINISTRATIVE STAFF		\$ 137,790	\$ 130,672	\$ 132,194	\$ 134,823	\$ 134,823	\$ 2,629	1.99%
RESERVE OFFICER		\$ -	\$ -	\$ 16,100	\$ 16,100	\$ 16,100	\$ -	0.00%
OVERTIME		\$ 1,367	\$ 33,198	\$ -	\$ -	\$ -	\$ -	0.00%
PATROL OT		\$ 368,989	\$ 431,814	\$ 403,992	\$ 403,992	\$ 403,992	\$ -	0.00%
COURT OT		\$ 54,804	\$ 42,146	\$ 62,000	\$ 62,000	\$ 62,000	\$ -	0.00%
INVESTIGATIONS OT		\$ 15,101	\$ 14,305	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.00%
TRAINING OT		\$ 38,845	\$ 58,294	\$ 79,000	\$ 80,580	\$ 80,580	\$ 1,580	2.00%
SICK LEAVE INCENTIVE		\$ -	\$ -	\$ 23,088	\$ 23,088	\$ 23,088	\$ -	0.00%
STIPENDS	³	\$ 357,829	\$ 377,895	\$ 460,936	\$ 412,263	\$ 412,263	\$ (48,673)	-10.56%
HOLIDAY PAY		\$ -	\$ 13,142	\$ 123,465	\$ 125,933	\$ 125,933	\$ 2,468	2.00%
LONGEVITY		\$ 20,310	\$ 17,245	\$ 18,725	\$ 18,725	\$ 18,725	\$ -	0.00%
Salaries		\$ 3,696,190	\$ 4,126,819	\$ 4,487,220	\$ 4,580,723	\$ 4,580,723	\$ 93,503	2.08%
COVID-19 EXPENSES			\$ (51,183)	\$ -	\$ -	\$ -	\$ -	0.00%
TUITION REIMBURSEMENT		\$ 27,582	\$ 28,830	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
UNIFORMS		\$ 56,923	\$ 83,830	\$ 73,945	\$ 73,945	\$ 73,945	\$ -	0.00%

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Budget	Town Manager	\$ (+/-)	% (+/-)
UNIFORM CLEANING		\$ 13,125	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICLE MAINTENANCE	⁴	\$ 25,930	\$ 34,283	\$ 36,700	\$ 37,700	\$ 37,700	\$ 1,000	2.72%
EQUIPMENT MAINTENANCE		\$ 5,899	\$ 4,226	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
COMPUTER EQUIPMENT MAINTENANCE	⁵	\$ 28,624	\$ 23,186	\$ 40,000	\$ 56,000	\$ 56,000	\$ 16,000	40.00%
COMMUNICATIONS EQUIPMENT MAINT		\$ 920	\$ 11,457	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0.00%
COPIER LEASE		\$ 8,215	\$ 8,987	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.00%
HEALTH/MEDICAL SERVICES	⁶	\$ 715	\$ 31,646	\$ 6,250	\$ 6,950	\$ 6,950	\$ 700	11.20%
TRAINING & DEVELOPMENT		\$ 23,639	\$ 30,172	\$ 33,568	\$ 33,568	\$ 33,568	\$ -	0.00%
CONTRACTED SERVICES	⁷	\$ 13,972	\$ 9,153	\$ 9,000	\$ 11,000	\$ 11,000	\$ 2,000	22.22%
POSTAGE	⁸	\$ 1,780	\$ 1,830	\$ 1,700	\$ 2,000	\$ 2,000	\$ 300	17.65%
TELEPHONE		\$ 16,395	\$ 17,387	\$ 35,015	\$ 35,015	\$ 35,015	\$ -	0.00%
PRINTING SERVICES		\$ 699	\$ 1,001	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
GASOLINE	⁹	\$ 53,750	\$ 49,147	\$ 48,000	\$ 50,000	\$ 50,000	\$ 2,000	4.17%
SUPPLIES	¹⁰	\$ 8,945	\$ 25,897	\$ 23,700	\$ 24,400	\$ 24,400	\$ 700	2.95%
COPIER SUPPLIES		\$ 13	\$ 204	\$ -	\$ -	\$ -	\$ -	0.00%
PRISONER MEALS	¹¹	\$ 408	\$ 571	\$ 600	\$ 800	\$ 800	\$ 200	33.33%
AMMUNITION		\$ 19,070	\$ 19,971	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.00%
K-9 EXPENSES	¹²	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	100.00%
BOUND BOOKS	¹³	\$ 615	\$ 1,858	\$ 1,000	\$ 1,300	\$ 1,300	\$ 300	30.00%
MEETINGS & TRAVEL		\$ 6,003	\$ 1,155	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 12,227	\$ 17,784	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ 14,342	\$ 41,879	\$ 16,150	\$ 16,150	\$ 16,150	\$ -	0.00%
Expenses		\$ 339,791	\$ 393,272	\$ 430,128	\$ 455,828	\$ 455,828	\$ 25,700	5.97%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Budget	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
MARKED CRUISERS	\$ 116,284	\$ 179	\$ -	\$ -	\$ -	\$ -	0.00%
ANIMAL CONTROL OFFICER TRUCK	\$ -	\$ -	\$ -	\$ 41,782	\$ 41,782	\$ 41,782	100.00%
CRUISERS	\$ -	\$ 226,315	\$ 199,400	\$ 162,603	\$ 162,603	\$ (36,797)	-18.45%
Capital Outlay	\$ 116,284	\$ 226,494	\$ 199,400	\$ 204,385	\$ 204,385	\$ 4,985	2.50%

Total Department	\$ 4,152,265	\$ 4,746,585	\$ 5,116,748	\$ 5,240,936	\$ 5,240,936	\$ 124,188	2.43%
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Footnotes:

Salaries:

¹ Deputy Police Chief - Step raise for position, cost of living, and educational stipend removed from stipend line and added to employee pay to reflect true salary.

² Lieutenants - Step raise for position, cost of living, and educational stipend removed from stipend line and added to employee pay to reflect true salary.

³ Stipends - Decrease due to removal of education incentive from Deputy Chief and 2 Lieutenants, but three Officers expected to complete degrees in FY22.

Purchased Services:

⁴ Vehicle Maintenance - Increase in cost for materials.

⁵ Computer Equipment Maintenance - Annual fees for data storage and archive retrieval accessibility for body cameras 20K. Town IT department unable to provide this support (quote available).

⁶ Health/Medical Services - Historically underfunded. Psychological testing and medical evaluations for new hires has increased to meet hiring standards. AED battery replacements and Narcan cost.

⁷ Contracted Services - Scheduling maintenance cost for CrewSense for all employees including Reserve Officers (\$900 per quarter).

⁸ Postage - Needed increase.

⁹ Gasoline - Did not increase last year and anticipate price increase for fuel.

¹⁰ Supplies - Cost increase for supplies.

¹¹ Prisoner Meals - Billing from Dunkin Donuts for custodies breakfast.

¹² K-9 Expenses - Necessary budget for K-9.

¹³ Bound Books - Criminal law books and legal updates for 4 divisions (Patrol, Detective, Sergeants, and Administration).

Overall increase to expense budget is tied directly to data storage and management of body camera data.

Foxborough Police Department



Department: Capital Outlay Detail

Item #	Description	Addition/ Replacement/ Rehabilitation	<i>Less than 5 Years Useful Life</i>	
			Disposition of Equipment	FY 2022 Requested
1	ACO truck	Replacement	Dispose of	41,782
2	Marked Police Cruiser C17	Replacement	move to detail fleet	54,201
	Marked Police Cruiser C26	Replacement	move to detail fleet	54,201
	Marked Police Cruiser C23	Replacement	move to detail fleet	54,201
			TOTAL	204,385

Foxborough Fire & Rescue



FY 2022 Operational Budget Request

Department Head: Michael Kelleher

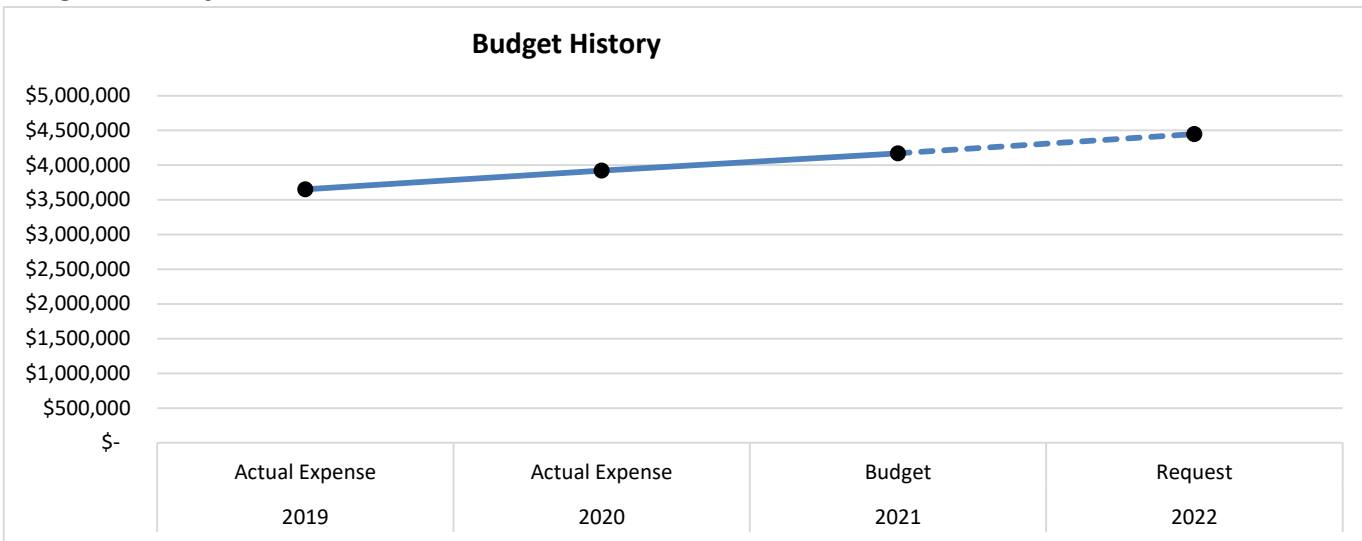
Mission:

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

Budget Highlights for FY 2022:

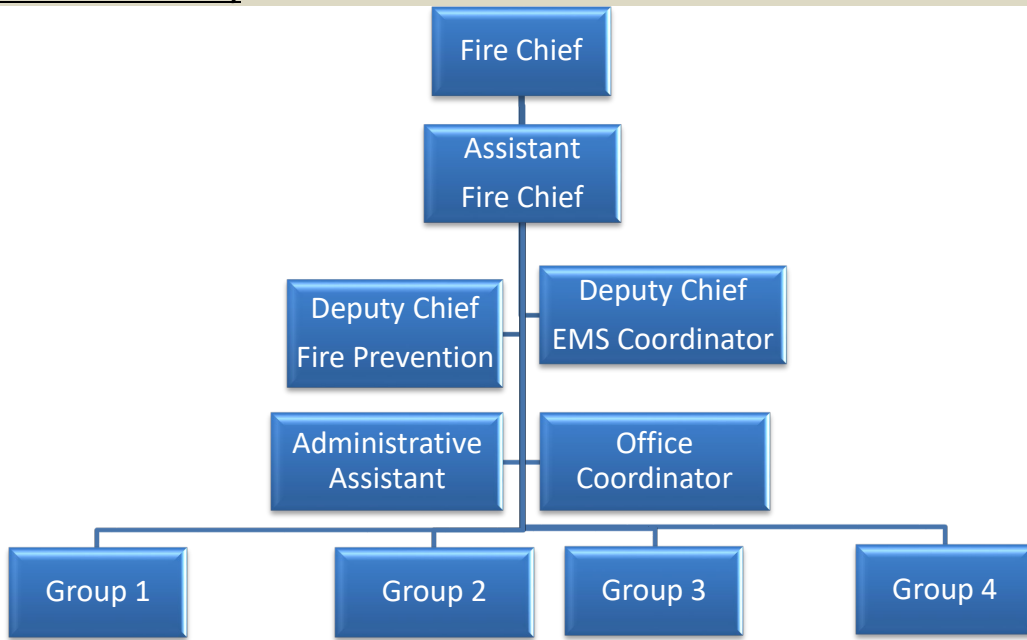
- The planned addition of 3 full salaried firefighter/paramedic positions is part of this years budget as the SAFER Staffing grant expired in January of 2021 (approx. \$204K). This increase will be funded by Ambulance receipts.
- Capital projects include a scheduled ambulance replacement and an additional ambulance, and the scheduled replacement of E-22; these requests will be submitted separately for CIP committee review.

Budget Summary



Foxborough Fire & Rescue

Department - Organizational Summary

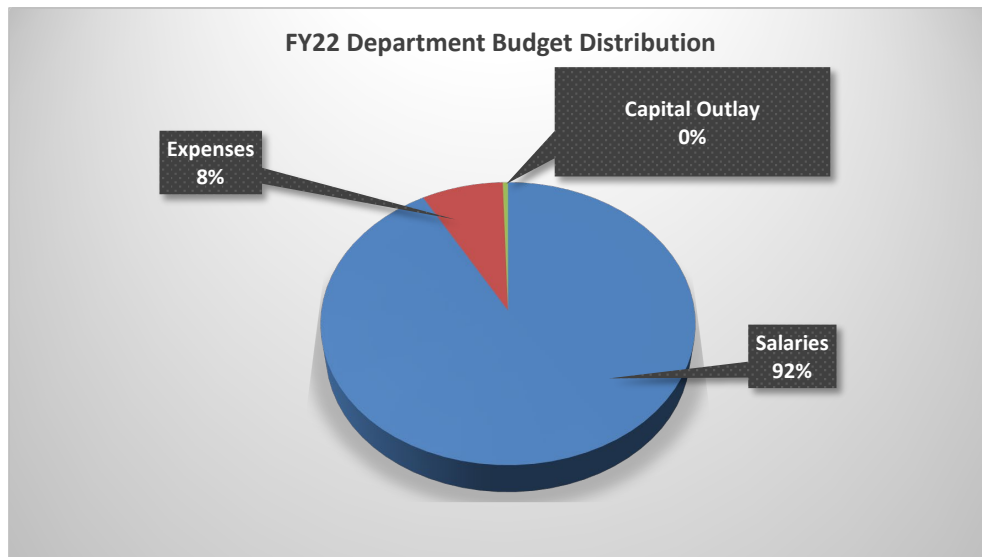


Total Staff - # of FTE's 39.5 FTE

Notes

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

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	3,304,250	3,563,497	3,796,882	4,083,265	286,383	7.54%
Expenses	323,610	297,969	340,351	342,751	2,400	0.71%
Capital Outlay	24,112	58,343	34,000	22,000	(12,000)	-35.29%
Total	3,651,972	3,919,809	4,171,233	4,448,016	276,783	6.64%



Foxborough Fire & Rescue



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
COVID-19 SALARY EXPENSES	\$ -	\$ (23,035)		\$ -	\$ -	\$ -	0.00%
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
FIRE CHIEF	\$ 162,414	\$ 165,873	\$ 169,660	\$ 173,054	\$ 173,054	\$ 3,394	2.00%
DEPUTY FIRE CHIEF	\$ 175,214	\$ 360,705	\$ 237,596	\$ 237,596	\$ 237,596	\$ -	0.00%
ASSISTANT FIRE CHIEF	\$ -	\$ 892	\$ 121,188	\$ 126,036	\$ 126,036	\$ 4,848	4.00%
CAPTAINS	\$ 321,307	\$ 331,745	\$ 330,574	\$ 340,557	\$ 340,557	\$ 9,983	3.02%
LIEUTENANTS	\$ 287,262	\$ 293,978	\$ 300,522	\$ 309,598	\$ 309,598	\$ 9,076	3.02%
FIREFIGHTERS	\$ 61,752	\$ 112,657	\$ 62,821	\$ 64,719	\$ 64,719	\$ 1,898	3.02%
FIREFIGHTERS/EMERGENCY VEH TEC	\$ 130,284	\$ 71,888	\$ 136,601	\$ 140,699	\$ 140,699	\$ 4,098	3.00%
FIREFIGHTER/PARAMEDIC	¹ \$ 1,157,380	\$ 1,211,735	\$ 1,212,526	\$ 1,418,656	\$ 1,418,656	\$ 206,130	17.00%
PROVISIONAL FIREFIGHTER	\$ 14,939	\$ 22,182	\$ -	\$ -	\$ -	\$ -	0.00%
CALL-PROVISIONAL FIREFIGHTERS	\$ 3,888	\$ 147	\$ 20,477	\$ 20,477	\$ 20,477	\$ -	0.00%
OFFICE MANAGER	\$ 108,564	\$ 112,552	\$ 124,832	\$ 128,577	\$ 128,577	\$ 3,745	3.00%
OVERTIME	\$ 8,486	\$ 340	\$ -	\$ -	\$ -	\$ -	0.00%
OT - MISCELLANEOUS	\$ 6,506	\$ 3,129	\$ 5,100	\$ 5,100	\$ 5,100	\$ -	0.00%
OT - FIRE ALARM/INVESTIGATION	\$ -	\$ -	\$ 1,020	\$ 1,020	\$ 1,020	\$ -	0.00%
OT - SHIFT HOLDOVER	\$ 4,817	\$ 2,982	\$ 8,237	\$ 8,237	\$ 8,237	\$ -	0.00%
OT - STORM COVERAGE	\$ -	\$ -	\$ 3,825	\$ 3,825	\$ 3,825	\$ -	0.00%
OT -FIRE INSPECTION	\$ 635	\$ 109	\$ 1,020	\$ 1,020	\$ 1,020	\$ -	0.00%
OT - MECHANIC	\$ 1,074	\$ 1,219	\$ 2,550	\$ 2,550	\$ 2,550	\$ -	0.00%
OT - EMS TRAINING	\$ 4,171	\$ 1,279	\$ 1,021	\$ 1,022	\$ 1,022	\$ 1	0.10%
OT - MEETINGS	\$ 596	\$ 1,367	\$ 5,100	\$ 5,100	\$ 5,100	\$ -	0.00%
OT - FIRE TRAINING	\$ 6,521	\$ 4,903	\$ 15,295	\$ 15,295	\$ 15,295	\$ -	0.00%
OT - COMPUTER OT	\$ 339	\$ 359	\$ 1,530	\$ 1,530	\$ 1,530	\$ -	0.00%
OT - FULL RECALLS	\$ 11,654	\$ 6,045	\$ 35,700	\$ 35,700	\$ 35,700	\$ -	0.00%
OT - BEREAVEMENT COVERAGE	\$ 1,502	\$ 2,034	\$ 969	\$ 969	\$ 969	\$ -	0.00%
OT - VACATION COVERAGE	\$ 231,864	\$ 200,733	\$ 242,530	\$ 247,382	\$ 247,382	\$ 4,852	2.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
OT - PERSONAL COVERAGE	\$ 64,807	\$ 55,865	\$ 65,621	\$ 66,934	\$ 66,934	\$ 1,313	2.00%
OT - SICK COVERAGE	\$ -	\$ 6,932	\$ 2,550	\$ 2,550	\$ 2,550	\$ -	0.00%
OT - F-SICK COVERAGE	\$ -	\$ 3,368	\$ 2,550	\$ 2,550	\$ 2,550	\$ -	0.00%
OT - HOLIDAY COVERAGE	\$ 109,722	\$ 109,035	\$ 79,000	\$ 79,000	\$ 79,000	\$ -	0.00%
OT - UNION LEAVE COVERAGE	\$ -	\$ -	\$ 1,530	\$ 1,530	\$ 1,530	\$ -	0.00%
WORKING CLASSIFICATION INCENTI	\$ -	\$ -	\$ 8,160	\$ 8,160	\$ 8,160	\$ -	0.00%
EDUCATION INCENTIVE PAY	\$ 89,270	\$ 89,726	\$ 109,009	\$ 129,544	\$ 129,544	\$ 20,535	18.84%
STIPENDS	\$ 279,367	\$ 333,525	\$ 279,345	\$ 295,853	\$ 295,853	\$ 16,508	5.91%
FF/TRAINING COORDINATOR	\$ 1,560	\$ 1,560	\$ 1,566	\$ 1,566	\$ 1,566	\$ -	0.00%
FF/EMS COORDINATOR	\$ 1,530	\$ 1,530	\$ 1,566	\$ 1,566	\$ 1,566	\$ -	0.00%
FF/FIRE ALARM COORDINATOR	\$ 1,560	\$ 1,560	\$ 1,572	\$ 1,572	\$ 1,572	\$ -	0.00%
FF/SCBA COORDINATOR	\$ 785	\$ 780	\$ 783	\$ 783	\$ 783	\$ -	0.00%
CAPTAIN/IT COORDINATOR	\$ 780	\$ 780	\$ 783	\$ 783	\$ 783	\$ -	0.00%
FF/PUBLIC EDUCATION COORD.	\$ 780	\$ 780	\$ 786	\$ 786	\$ 786	\$ -	0.00%
COORDINATOR/SPECIALIST PAY	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.00%
HOLIDAY PAY	\$ -	\$ 10,779	\$ 109,994	\$ 109,994	\$ 109,994	\$ -	0.00%
LONGEVITY	\$ 20,800	\$ 20,649	\$ 23,375	\$ 23,375	\$ 23,375	\$ -	0.00%
SICK LEAVE/VACATION BUY BACK	\$ 32,122	\$ 40,811	\$ 52,000	\$ 52,000	\$ 52,000	\$ -	0.00%
Salaries	\$ 3,304,250	\$ 3,563,497	\$ 3,796,882	\$ 4,083,265	\$ 4,083,265	\$ 286,383	7.54%
COVID-19 EXPENSES	\$ -	\$ (26,220)		\$ -	\$ -	\$ -	0.00%
UNIFORM ALLOWANCES	\$ 26,793	\$ 28,031	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	0.00%
UNIFORM CLEANING	\$ 14,000	\$ 14,400	\$ 12,400	\$ 14,800	\$ 14,800	\$ 2,400	19.35%
SOFTWARE MAINTENANCE	\$ 12,213	\$ 11,382	\$ 12,200	\$ 12,200	\$ 12,200	\$ -	0.00%
LAUNDRY SERVICES	\$ 1,335	\$ 1,056	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
HEALTH/MEDICAL SERVICES	\$ 3,000	\$ 4,467	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
ADVERTISING-GENERAL	\$ 300	\$ 119	\$ 300	\$ 300	\$ 300	\$ -	0.00%
PHOTOGRAPHY SERVICES	\$ 485	\$ 72	\$ 500	\$ 500	\$ 500	\$ -	0.00%
CUSTODIAL SUPPLIES	\$ 860	\$ 154	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
FOOD - DEPARTMENTAL	\$ 2,501	\$ 1,989	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
BOOKS & SUBSCRIPTIONS	\$ 1,348	\$ 1,654	\$ 1,525	\$ 1,525	\$ 1,525	\$ -	0.00%
CONFERENCES	\$ 4,494	\$ 917	\$ 4,551	\$ 4,551	\$ 4,551	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 1,098	\$ 865	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
AWARDS	\$ 325	\$ 456	\$ 500	\$ 500	\$ 500	\$ -	0.00%
TECHNOLOGY	\$ 460	\$ 3,485	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
GASOLINE	\$ 6,567	\$ 6,520	\$ 6,900	\$ 6,900	\$ 6,900	\$ -	0.00%
DIESEL FUEL	\$ 26,265	\$ 24,394	\$ 23,960	\$ 23,960	\$ 23,960	\$ -	0.00%
BUILDINGS - M & R SUPPLIES	\$ 780	\$ 3,563	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OTHER MAINT/REPAIR SUPPLIES	\$ 18,120	\$ 7,577	\$ 9,620	\$ 9,620	\$ 9,620	\$ -	0.00%
APPARATUS MAINTENANCE	\$ 20,479	\$ 20,579	\$ 21,500	\$ 21,500	\$ 21,500	\$ -	0.00%
AMBULANCE MAINTENANCE	\$ 16,429	\$ 10,364	\$ 19,000	\$ 19,000	\$ 19,000	\$ -	0.00%
APPARATUS REPAIR	\$ 3,865	\$ 3,928	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0.00%
AMBULANCE REPAIR	\$ 4,000	\$ 3,460	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
SAFETY EQUIPMENT	\$ 6,381	\$ 11,770	\$ 7,250	\$ 7,250	\$ 7,250	\$ -	0.00%
FIRE EQUIP REPAIR	\$ 5,091	\$ 6,231	\$ 6,800	\$ 6,800	\$ 6,800	\$ -	0.00%
FIRE ALARM SUPPLIES	\$ 553	\$ 587	\$ 600	\$ 600	\$ 600	\$ -	0.00%
OTHER DEPARTMENTAL SUPPLIES	\$ 1,767	\$ 2,276	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
MEDICAL DIRECTOR	\$ 9,062	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 1,105	\$ 1,785	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.00%
FIREFIGHTING SUPPLIES	\$ 3,712	\$ 4,588	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	0.00%
FIRE OUT-SIDE SCHOOLS	\$ 1,198	\$ 2,229	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
FIRE EVALUATION DRILLS	\$ 2,705	\$ 1,189	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 5,493	\$ 3,594	\$ 5,550	\$ 5,550	\$ 5,550	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 1,183	\$ 10,279	\$ -	\$ -	\$ -	\$ -	0.00%
REIMBURSEMENT	\$ 6,967	\$ 3,910	\$ 2,605	\$ 2,605	\$ 2,605	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 38,236	\$ 6,147	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	0.00%
EMS SUPPLIES	\$ 19,520	\$ 39,884	\$ 39,700	\$ 39,700	\$ 39,700	\$ -	0.00%
LICENSES, PERMITS & INSPECTION	\$ 38,500	\$ 13,592	\$ 20,215	\$ 20,215	\$ 20,215	\$ -	0.00%
OTHER PUBLIC SAFETY SUPPLIES	\$ 598	\$ 38,601	\$ 38,500	\$ 38,500	\$ 38,500	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 575	\$ 290	\$ 800	\$ 800	\$ 800	\$ -	0.00%
PUBLIC HEALTH	\$ 4,017	\$ 1,286	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
COPIER LEASE	\$ 629	\$ 3,300	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	0.00%
POSTAGE	\$ 7,574	\$ 1,019	\$ 1,275	\$ 1,275	\$ 1,275	\$ -	0.00%
TELEPHONE	\$ 2,126	\$ 9,023	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
OFFICE SUPPLIES	\$ 903	\$ 3,004	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
PUBLIC HEALTH		\$ 1,173	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.00%
Expenses	\$ 323,610	\$ 297,969	\$ 340,351	\$ 342,751	\$ 342,751	\$ 2,400	0.71%
INFUSION EMS PUMPS	\$ 5,000		\$ -	\$ -	\$ -	\$ -	0.00%
POLICIES MGMNT PROGRAM	\$ 7,112		\$ -	\$ -	\$ -	\$ -	0.00%
PROTECTIVE EQUIPMENT	\$ 12,000	\$ 15,421	\$ -	\$ -	\$ -	\$ -	0.00%
FIREFIGHTING HOSE		\$ 4,736	\$ -	\$ -	\$ -	\$ -	0.00%
EXTINGUISHER TRAINING PROP		\$ 11,723	\$ -	\$ -	\$ -	\$ -	0.00%
PROTECTIVE EQUIPMENT		\$ 12,000	\$ -	\$ -	\$ -	\$ -	0.00%
PORTABLE LIGHTING		\$ 3,500	\$ -	\$ -	\$ -	\$ -	0.00%
EMS BIKES		\$ 3,963	\$ -	\$ -	\$ -	\$ -	0.00%
PRESSURE FAN		\$ 3,500	\$ -	\$ -	\$ -	\$ -	0.00%
HAND TOOLS		\$ 3,500	\$ -	\$ -	\$ -	\$ -	0.00%
PORTABLE RADIO BATTERIES			\$ 4,000	\$ -	\$ -	\$ (4,000)	-100.00%
PROTECTIVE EQUIPMENT			\$ 15,000	\$ 11,000	\$ 11,000	\$ (4,000)	-26.67%
CONSULTANT SERVICES			\$ 15,000	\$ 11,000	\$ 11,000	\$ (4,000)	-26.67%
Capital Outlay	\$ 24,112	\$ 58,343	\$ 34,000	\$ 22,000	\$ 22,000	\$ (12,000)	-35.29%

Total Department	\$ 3,651,973	\$ 3,919,808	\$ 4,171,233	\$ 4,448,016	\$ 4,448,016	\$ 276,783	6.64%
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Footnotes:

Salaries:

¹ Firefighter/paramedic - Increase is result of planned end of SAFER Grant which is expiring in January 2021. This added the full salary of 3 firefighter/paramedics to the budget (approx. \$204K).

Purchased Services and Capital Outlay:

Mostly level fund expense budget and decreases to capital outlay requests.

SEMRECC



FY 2022 Operational Budget Request

Department Head: Rob Verdone

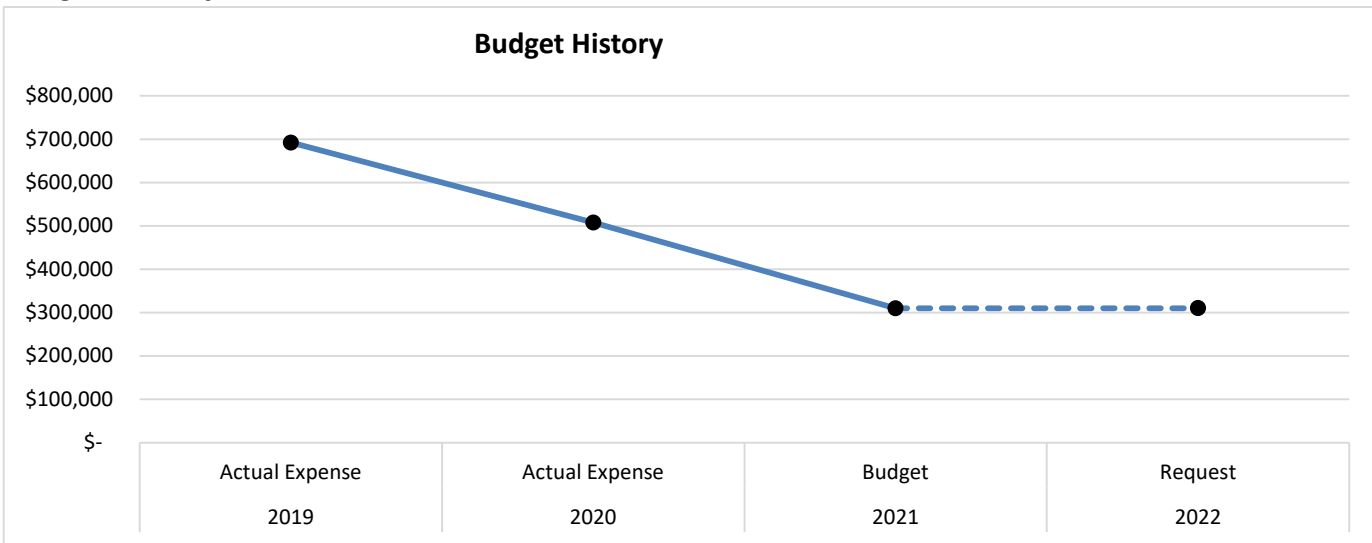
Mission:

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

Budget Highlights for FY 2022:

- Level fund budget requested for FY22 for the Town's assessment.
- FY20 was the first year implementation of regional dispatch operations.
- State grants obtained by the regional dispatch center have helped reduce the Town's annual assessment.

Budget Summary



SEMRECC

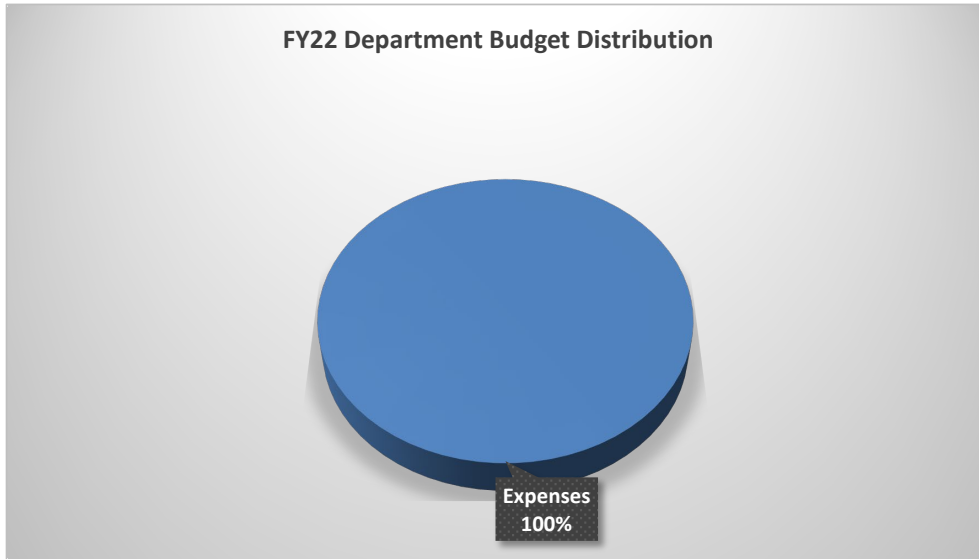
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes Annual assessment for Town's share of costs.

SEMRECC Department: No personnel costs included in this budget.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	692,235	507,630	310,000	310,000	-	0.00%
Total	692,235	507,630	310,000	310,000	-	0.00%



SEMRECC



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
REGIONAL DISPATCH ASSESSMENT	¹	\$ 692,235	\$ 507,630	\$ 310,000	\$ 310,000	\$ 310,000	\$ -	0.00%
Expenses		\$ 692,235	\$ 507,630	\$ 310,000	\$ 310,000	\$ 310,000	\$ -	0.00%

Total Department		\$ 692,235	\$ 507,630	\$ 310,000	\$ 310,000	\$ 310,000	\$ -	0.00%
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Footnotes:

Purchased Services:

¹ FY19 actual expenses totaling \$692,235 were incurred by the Town dispatch department prior to regionalization. Overall savings can be seen since FY20.

Level fund budget requested for FY22 assessment.

Joint Public Safety Building



FY 2022 Operational Budget Request

Department Head: Michael Kelleher

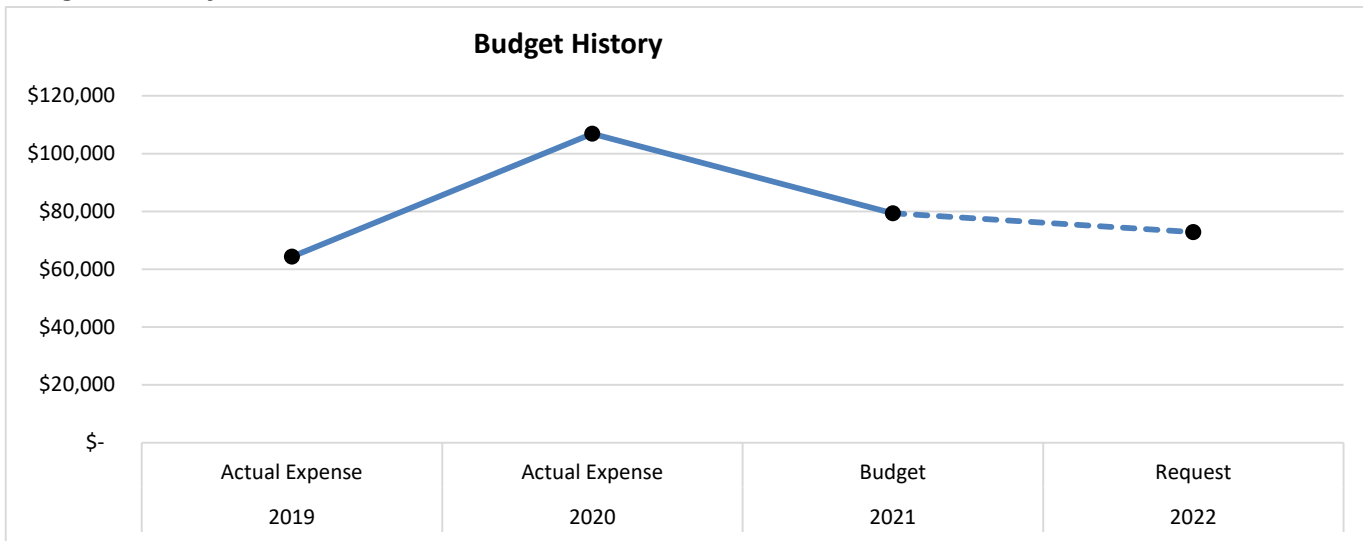
Mission:

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

Budget Highlights for FY 2022:

- No enhancements for FY22. Budget in line with Town Manager guidance.

Budget Summary



Joint Public Safety Building

Department - Organizational Summary

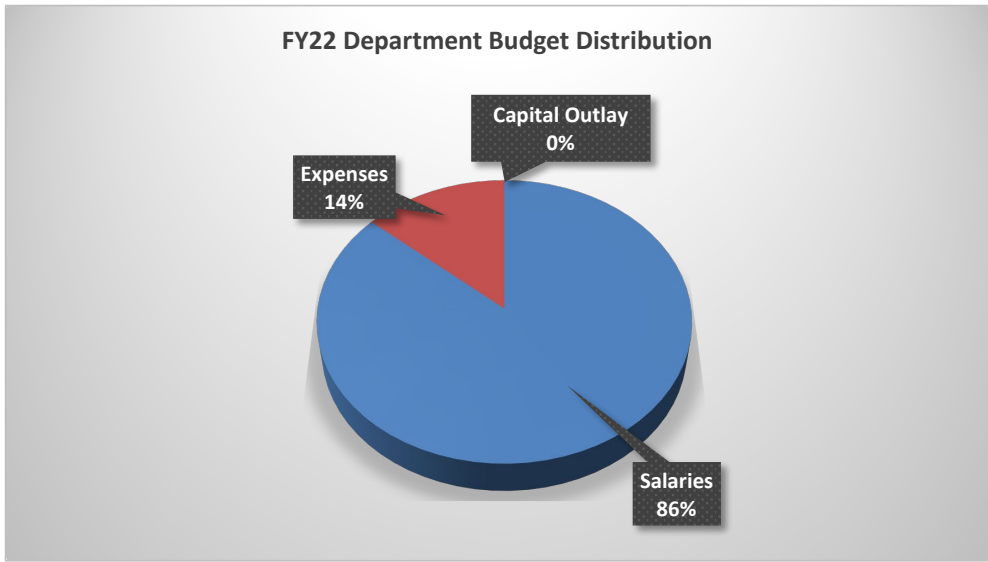
Custodian

Total Staff - # of FTE's 1 FTE

Notes

Public Safety Building Department: Includes the Department Custodian.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	55,238	56,702	61,675	62,909	1,234	2.00%
Expenses	9,100	9,200	9,700	9,943	243	2.51%
Capital Outlay	-	40,975	8,000	-	(8,000)	-100.00%
Total	64,338	106,877	79,375	72,852	(6,523)	-8.22%



Joint Public Safety Building



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES	¹	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CUSTODIAN		\$ 53,311	\$ 53,190	\$ 59,650	\$ 60,843	\$ 60,843	\$ 1,193	2.00%
OVERTIME		\$ 1,402	\$ 3,187	\$ 1,500	\$ 1,530	\$ 1,530	\$ 30	2.00%
LONGEVITY		\$ 525	\$ 325	\$ 525	\$ 536	\$ 536	\$ 11	2.10%
Salaries		\$ 55,238	\$ 56,702	\$ 61,675	\$ 62,909	\$ 62,909	\$ 1,234	2.00%
CUSTODIAL SUPPLIES	²	\$ 9,100	\$ 9,200	\$ 9,700	\$ 9,943	\$ 9,943	\$ 243	2.51%
Expenses		\$ 9,100	\$ 9,200	\$ 9,700	\$ 9,943	\$ 9,943	\$ 243	2.51%
CARPET			\$ 10,000	\$ -			\$ -	0.00%
DUCT CLEANING			\$ 23,975	\$ -			\$ -	0.00%
FURNITURE			\$ 7,000	\$ -			\$ -	0.00%
PHYSICAL EQUIP REPLACEMENT			\$ -	\$ 8,000	\$ -	\$ -	\$ (8,000)	-100.00%
Capital Outlay		\$ -	\$ 40,975	\$ 8,000	\$ -	\$ -	\$ (8,000)	-100.00%
Total Department		\$ 64,338	\$ 106,877	\$ 79,375	\$ 72,851	\$ 72,851	\$ (6,524)	-8.22%

Footnotes:

Salaries and Purchased Services budget requests include no significant changes. Budgets in line with Town Manager guidance.

Inspections



FY 2022 Operational Budget Request

Department Head: Barry Ringler

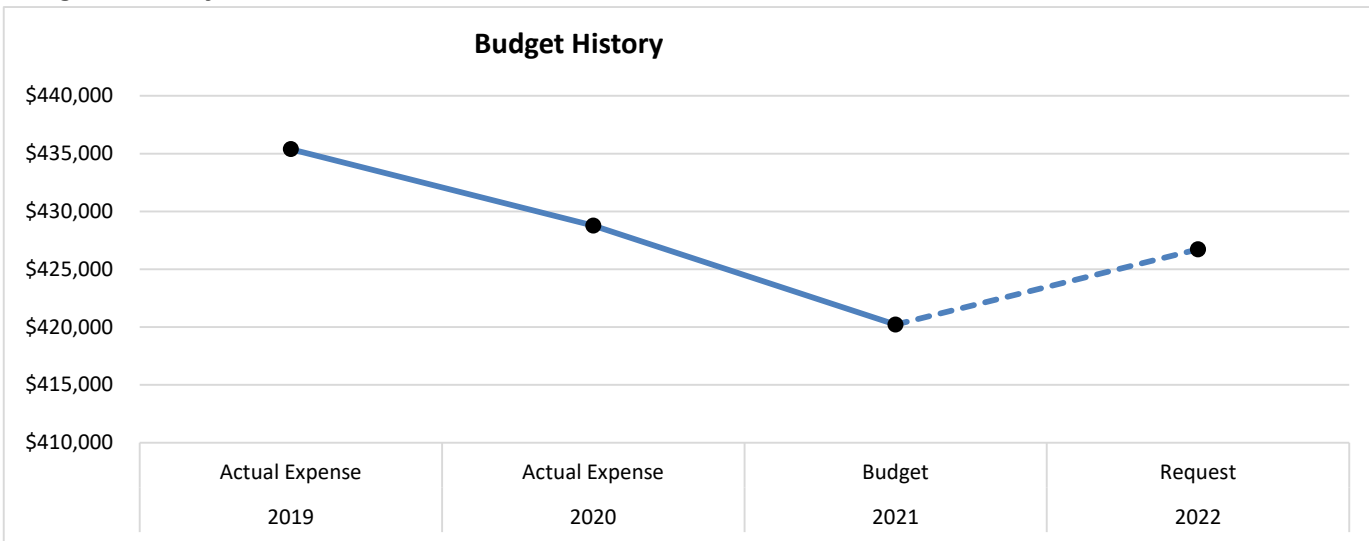
Mission:

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

Budget Highlights for FY 2022:

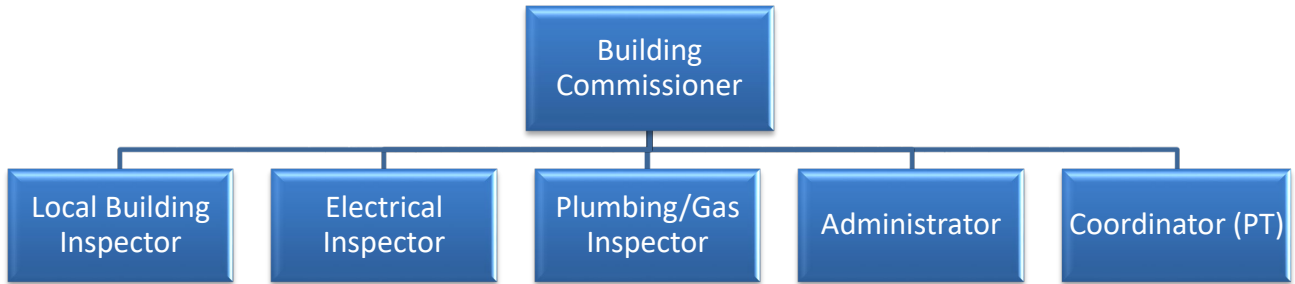
- Support the Inspections staff in pursuing the purchase of reflective clothing to be worn in the field for identification purposes.
- CIP request to replace old, unreliable and costly inspection vehicle.
- Overseeing and supporting the construction of large projects, such as the new anticipated Freedom Wind Tunnel being erected at Patriot Place.
- Support Uptown revitalization and Route 1 development.
- Support local businesses as they recover from the current Covid-19 impact.

Budget Summary



Inspections

Department - Organizational Summary

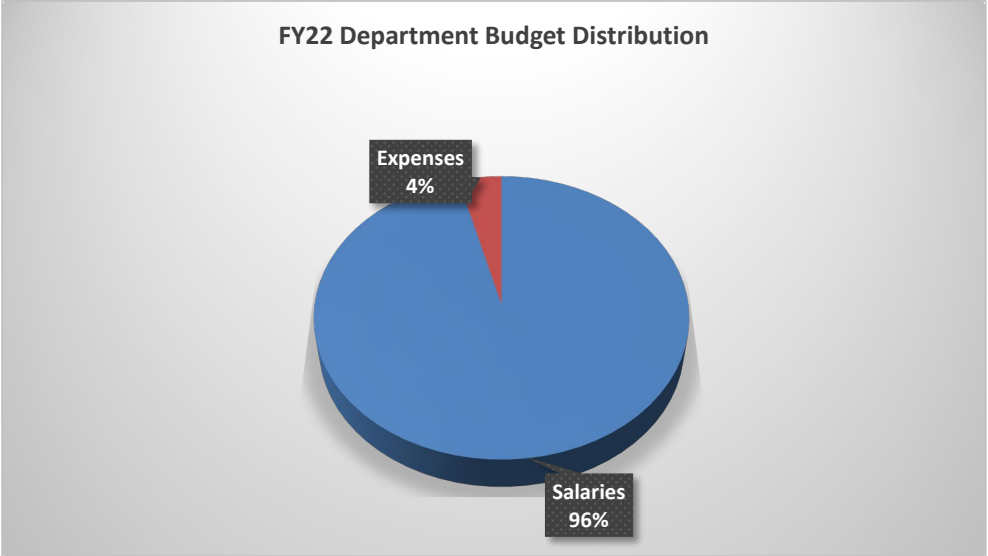


Total Staff - # of FTE's 5.5 FTE

Notes There are additional inspectors employed on an hourly basis as needed.

Inspections Department: Includes the Building Commissioner, Inspectors, Administrator, and Coordinator.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	417,332	396,234	403,317	409,398	6,081	1.51%
Expenses	18,046	32,533	16,900	17,326	426	2.52%
Total	435,378	428,766	420,217	426,724	6,507	1.55%



Inspections



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
BUILDING COMMISSIONER		\$ 114,378	\$ 114,343	\$ 115,816	\$ 115,817	\$ 115,817	\$ 1	0.00%
LOCAL INSPECTOR		\$ 79,976	\$ 82,205	\$ 81,891	\$ 81,892	\$ 81,892	\$ 1	0.00%
ELECTRICAL INSPECTOR		\$ 61,965	\$ 61,024	\$ 58,725	\$ 59,900	\$ 59,900	\$ 1,175	2.00%
PLUMBING INSPECTOR		\$ 63,945	\$ 61,110	\$ 58,725	\$ 59,900	\$ 59,900	\$ 1,175	2.00%
GAS INSPECTORS		\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
SEALER OF WEIGHTS/MEASURES		\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
SECRETARY/OFFICE MANAGER		\$ 90,674	\$ 71,897	\$ 81,834	\$ 83,914	\$ 83,914	\$ 2,080	2.54%
OVERTIME	¹	\$ 894	\$ 929	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	100.00%
LONGEVITY	²	\$ 1,500	\$ 725	\$ 825	\$ 1,475	\$ 1,475	\$ 650	78.79%
Salaries		\$ 417,332	\$ 396,234	\$ 403,317	\$ 409,398	\$ 409,398	\$ 6,081	1.51%
CLOTHING ALLOWANCES		\$ -	\$ -	\$ 350	\$ 359	\$ 359	\$ 9	2.57%
VEHICLE MAINTENANCE		\$ 1,211	\$ 2,706	\$ 3,000	\$ 3,075	\$ 3,075	\$ 75	2.50%
EQUIPMENT MAINTENANCE		\$ -	\$ -	\$ 100	\$ 103	\$ 103	\$ 3	3.00%
TRAINING & DEVELOPMENT		\$ 132	\$ 235	\$ 2,500	\$ 2,563	\$ 2,563	\$ 63	2.52%
OTHER PROFESSIONAL SERVICES		\$ 8,600	\$ 23,000	\$ 2,000	\$ 2,050	\$ 2,050	\$ 50	2.50%
POSTAGE		\$ 421	\$ 254	\$ 500	\$ 513	\$ 513	\$ 13	2.60%
TELEPHONE		\$ 779	\$ 665	\$ 1,200	\$ 1,230	\$ 1,230	\$ 30	2.50%
PRINTING SERVICES		\$ -	\$ -	\$ 500	\$ 513	\$ 513	\$ 13	2.60%
GASOLINE		\$ 4,087	\$ 3,217	\$ 3,500	\$ 3,588	\$ 3,588	\$ 88	2.51%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
OFFICE SUPPLIES	\$ 1,206	\$ 1,380	\$ 1,000	\$ 1,025	\$ 1,025	\$ 25	2.50%
MEETINGS & CONFERENCES	\$ 1,195	\$ 550	\$ 1,200	\$ 1,230	\$ 1,230	\$ 30	2.50%
DUES AND MEMBERSHIPS	\$ 415	\$ 525	\$ 750	\$ 769	\$ 769	\$ 19	2.53%
OFFICE EQUIPMENT/FURNISHINGS	\$ -	\$ -	\$ 300	\$ 308	\$ 308	\$ 8	2.67%
Expenses	\$ 18,046	\$ 32,533	\$ 16,900	\$ 17,326	\$ 17,326	\$ 426	2.52%

Total Department	\$ 435,378	\$ 428,766	\$ 420,217	\$ 426,724	\$ 426,724	\$ 6,507	1.55%
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Footnotes:

Salaries:

¹ Overtime - Budget needs to be added to cover necessary OT expenses for Local Building Inspector position.

² Longevity - Contractual obligation due to employees.

Purchased Services:

2.5% increase to all expense lines in line with Town Manager guideline.

Foxborough Public Schools



FY 2022 Operational Budget Request

Superintendent: Amy Berdos

Mission:

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

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

Budget Highlights for FY 2022:

- The total FY22 FPS budget is proposed to increase 2.98%, which is \$1,116,893 above the FY21 appropriation.
- An elected school committee is responsible for providing policy direction to the school administration.
- The Foxborough Public Schools proposed budget maintains the same high level of educational services to the students in Foxborough and adjusts to the shifting student population and related needs. This philosophy is consistent with the historical financial approach of the town and its strong commitment to education.
- The proposed FY'22 Foxborough Public Schools budget reflects the district's Vision, Mission and Core Values as articulated below. Further the priorities of the Foxborough Public Schools 2017-2020 Strategic Plan as identified by the Plan's four broad objectives as well as the three strategic objectives identified by the District's Strategy for Improvement.

Values:

- Challenging and innovative educational experiences promote academic excellence by meeting the needs of students in ways that engage them in their learning.
- A safe, supportive, and collaborative environment fosters positive attitudes among students and school staff.
- Respect for the diversity and dignity of individuals and cultures enriches learning and supports the development of responsible citizenship.
- Ensuring a quality education, cultivated by ongoing communication and shared resources among parents, teachers, town organizations, and residents, is the responsibility of the entire community.

Strategic Plan:

Objective 1:

To develop responsible global citizens by providing dynamic learning experiences within a rigorous curriculum that fosters high levels of achievement for all students.

Objective 2:

To continue to strengthen school culture, ensuring that students, staff, parents and all stakeholders feel valued, safe, and have a voice.

Objective 3:

To enhance district infrastructure and technological capabilities to provide an increasingly safe and supportive physical and innovative academic school environment.

Objective 4:

To maintain strong support for public education within the town of Foxborough

District's Strategy for Improvement:

Ensuring Equity for All: *Develop more opportunities and structures to meet the needs of ALL learners to increase student achievement and access*

Academic Excellence - Rigor, Relevance and Responsiveness: *Provide opportunities for educators to work together to offer differentiated and advanced learning through curriculum experiences that are rigorous, relevant and responsive to students' needs.*

Communication and Community Engagement: *Expand opportunities to communicate with all stakeholders to positively affect student learning, the educational environment and greater community.*

Foxborough Public Schools

Department - Organizational Summary



Enrollments as of October 1st	FY 17	FY 18	FY 19	FY 20	FY 21 Dec 1st	FY 22 Projected
Preschool	76	82	88	85	75	86
Elementary	877	867	816	854	858	865
Middle School	816	842	842	822	763	760
High School	838	808	813	793	771	803
Out of District	27	27	31	33	34	35
Totals	2,634	2,626	2,591	2,584	2,501	2,549

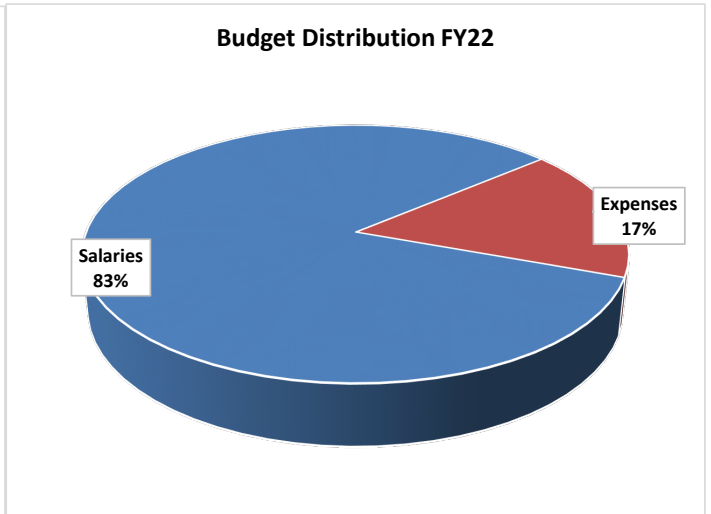
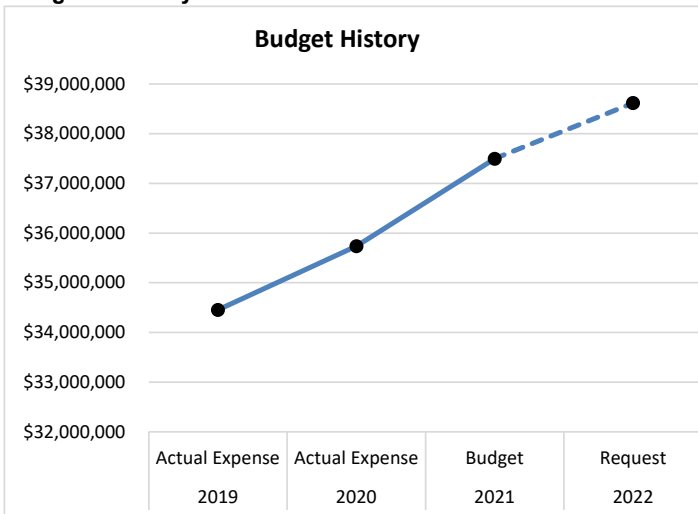
Total Staff - # of FTE's 427.18 FTE

Notes

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

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022 \$ (+/-) % (+/-)	
Salaries	29,476,876	30,166,978	31,081,118	32,151,106	1,069,988	3.44%
Expenses	4,978,017	5,570,778	6,418,003	6,464,908	46,905	0.73%
Total	34,454,893	35,737,756	37,499,121	38,616,014	1,116,893	2.98%

Budget Summary



Foxborough Public Schools



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES	¹	\$ 29,476,876	\$ 30,166,978	\$ 31,081,118	\$ 32,151,106	\$ 32,151,106	\$ 1,069,988	3.44%
Salaries		\$ 29,476,876	\$ 30,166,978	\$ 31,081,118	\$ 32,151,106	\$ 32,151,106	\$ 1,069,988	3.44%
EXPENSES	²	\$ 4,978,017	\$ 5,570,778	\$ 6,418,003	\$ 6,464,908	\$ 6,464,908	\$ 46,905	0.73%
Expenses		\$ 4,978,017	\$ 5,570,778	\$ 6,418,003	\$ 6,464,908	\$ 6,464,908	\$ 46,905	0.73%
Total Department		\$ 34,454,893	\$ 35,737,756	\$ 37,499,121	\$ 38,616,014	\$ 38,616,014	\$ 1,116,893	2.98%

Footnotes:

Salaries:

¹ Overall 3.44% increase proposed for FY22 due to contractual obligations.

Purchased Services:

² Overall 0.73% increase proposed for FY22.

Southeastern Regional School District



FY 2022 Operational Budget Request

Superintendent: Luis Lopes

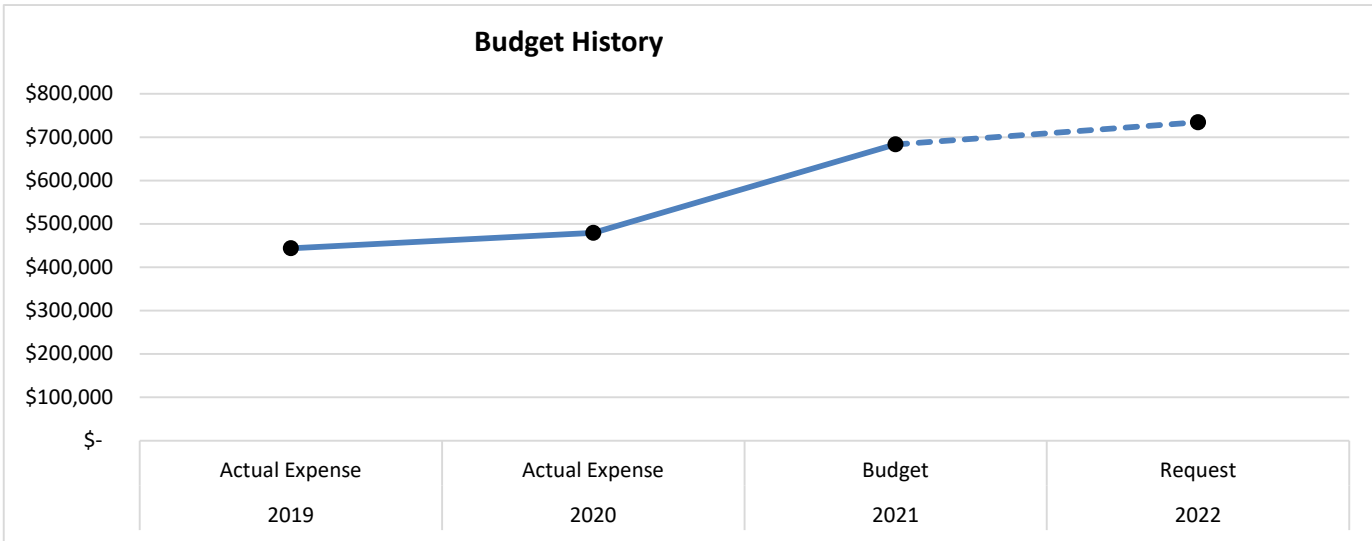
Mission:

The mission of the SERSD as partners with our families and communities, is to maximize each student's opportunities for intellectual and personal development, so as to perform effectively in and become productive citizens of a rapidly changing world. FPS seeks to provide a rigorous and varied education experience as measured against best educational practices, guided by highly competent and caring staff in a supportive and safe environment consistent with the community's historic commitment to social consciousness, mutual respect, intellectualism, and public education.

Budget Highlights for FY 2022:

- The total SERSD budget is proposed to increase 7.5% in line with historical increases. Budget will be adjusted once final number is known.
- This operational budget contains the Town's annual assessment.
- Southeastern Regional operates according to policies established by the school committee.

Budget Summary



Southeastern Regional School District

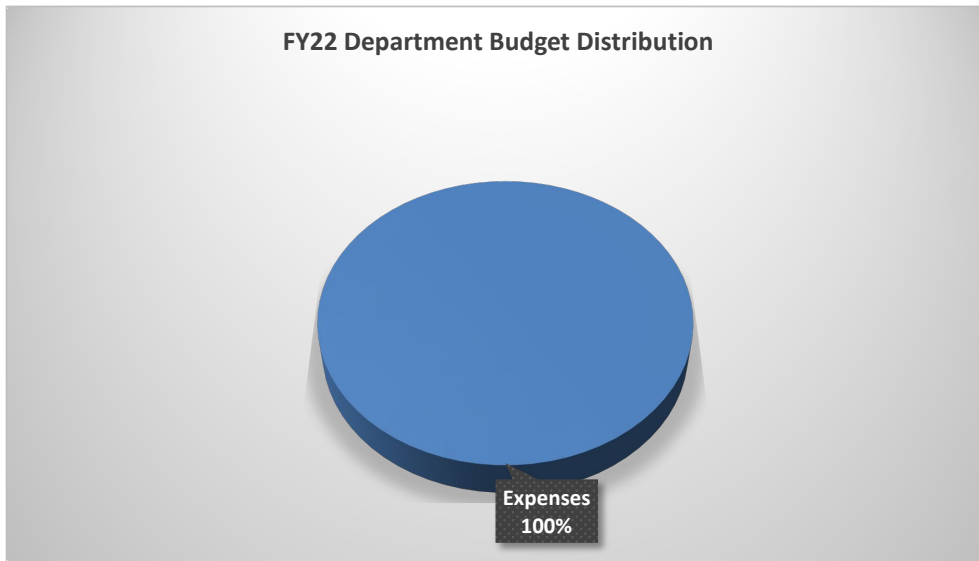
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	443,659	479,574	683,112	734,346	51,234	7.50%
Total	443,659	479,574	683,112	734,346	51,234	7.50%



Southeastern Regional School District



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
NETWORK & INFORMATION SYSTEMS	\$ 443,659	\$ 479,574	\$ 683,112	\$ 734,346	\$ 734,346	\$ 51,234	7.50%
Expenses	\$ 443,659	\$ 479,574	\$ 683,112	\$ 734,346	\$ 734,346	\$ 51,234	7.50%

Total Department \$ 443,659 \$ 479,574 \$ 683,112 \$ 734,346 \$ 734,346 \$ 51,234 7.50%

Footnotes:

Purchased Services:

Annual assessment estimated based on historical costs.

Public Works



FY 2022 Operational Budget Request

Department Head: Christopher Gallagher

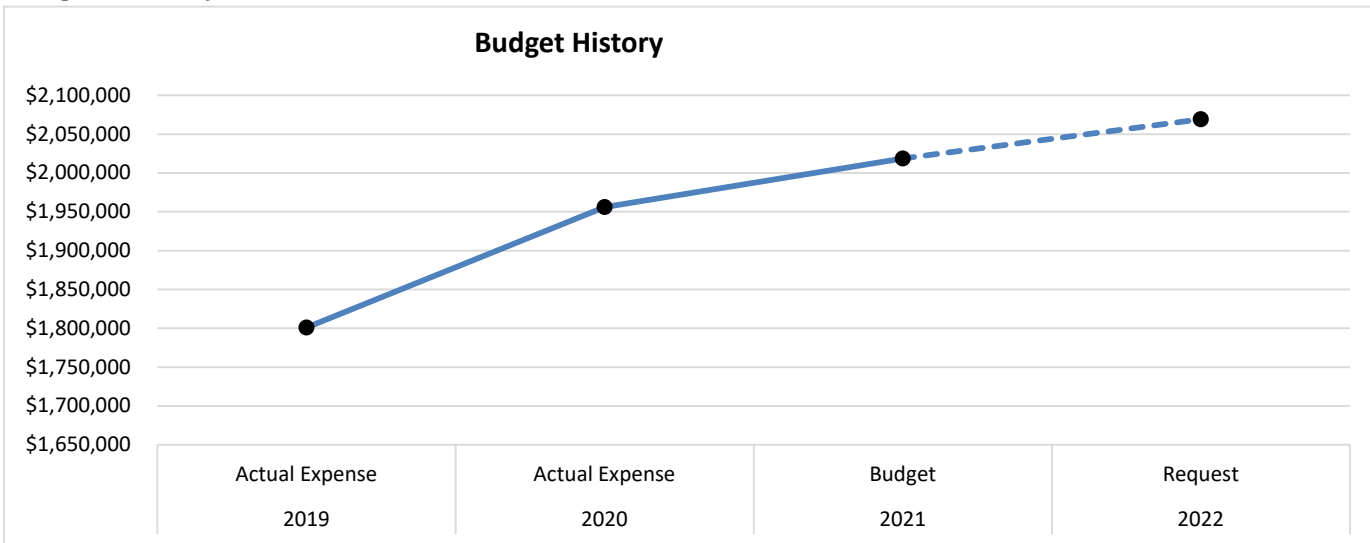
Mission:

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

Budget Highlights for FY 2022:

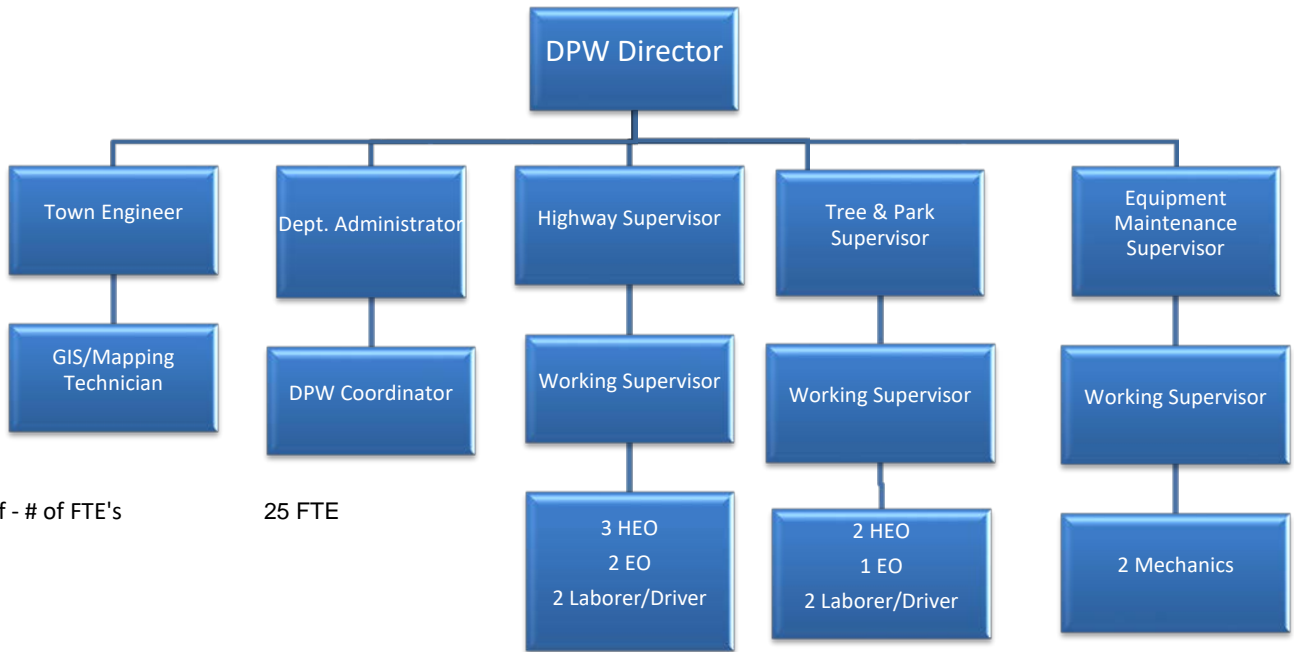
- Overall budget increase of 2.8%.
- Reorganized the department. Moved a position from Highway to Equipment Maintenance. Deferment of backfilling the highway position is being done for FY22, this will come forward in FY23.
- Requirements for Stormwater Management continue to increase as we move through the five year EPA issued permit.
- A modest engineering line item has been added back into the budget.
- Material costs for equipment maintenance continue to increase year after year.
- Reorganized line items to improve internal accounting throughout the budget.

Budget Summary



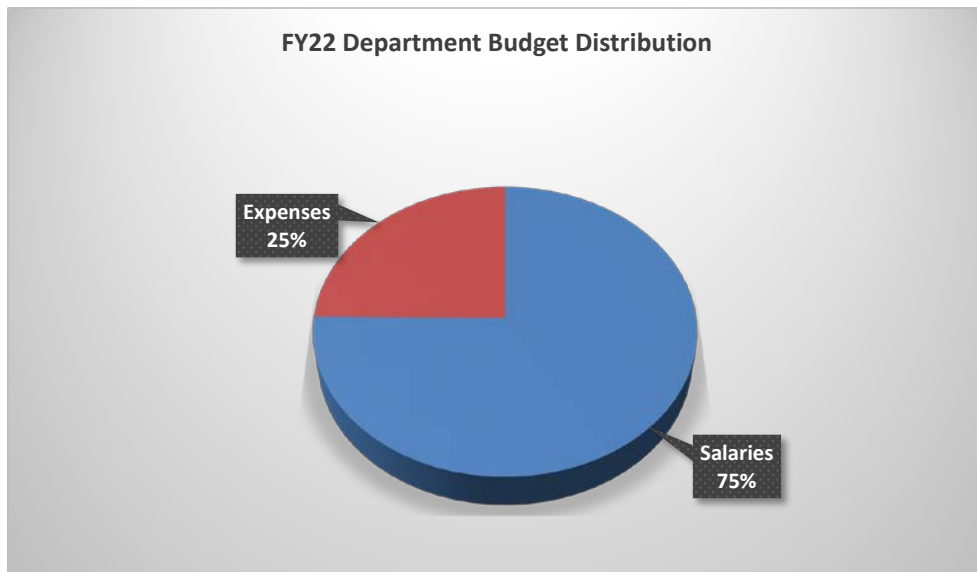
Public Works

Department - Organizational Summary



DPW Department: Includes the DPW Director, Town Engineer, and staff.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	1,418,568	1,482,987	1,524,495	1,555,773	31,278	2.05%
Expenses	382,325	473,239	494,168	513,450	19,282	3.90%
Total	1,800,893	1,956,227	2,018,663	2,069,223	50,560	2.50%



Public Works



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HIGHWAY SUPERINTENDENT	\$ 101,330	\$ 91,953	\$ 91,349	\$ 94,333	\$ 94,333	\$ 2,984	3.27%
DEPARTMENT ADMINISTRATOR	\$ 68,003	\$ 95,373	\$ 66,941	\$ 68,279	\$ 68,279	\$ 1,338	2.00%
DEPARTMENT COORDINATOR	\$ 59,342	\$ 37,924	\$ 53,954	\$ 55,020	\$ 55,020	\$ 1,066	1.98%
ENGINEERING TECHNICIAN	\$ 18,112	\$ 18,990	\$ 19,296	\$ 19,680	\$ 19,680	\$ 384	1.99%
OVERTIME	\$ 2,159	\$ 4,224	\$ 1,500	\$ 2,000	\$ 2,000	\$ 500	33.33%
STIPENDS	¹ \$ -	\$ -	\$ -	\$ 600	\$ 600	\$ 600	100.00%
LONGEVITY	\$ 1,731	\$ 913	\$ 1,625	\$ 1,092	\$ 1,092	\$ (533)	-32.80%
SUPERVISOR - HIGHWAY	\$ 78,754	\$ 83,861	\$ 86,923	\$ 88,657	\$ 88,657	\$ 1,734	1.99%
WORKING SUPERVISOR - HIGHWAY	\$ 67,122	\$ 72,788	\$ 72,920	\$ 72,955	\$ 72,955	\$ 35	0.05%
HEAVY EQUIPMENT OPERATOR	\$ 163,578	\$ 175,896	\$ 179,798	\$ 182,153	\$ 182,153	\$ 2,355	1.31%
EQUIPMENT OPERATOR	\$ 46,972	\$ 49,382	\$ 51,161	\$ 53,349	\$ 53,349	\$ 2,188	4.28%
LABORERS	² \$ 129,278	\$ 132,859	\$ 135,546	\$ 90,370	\$ 90,370	\$ (45,176)	-33.33%
SEASONAL SALARIES	\$ 564	\$ -	\$ 18,070	\$ 10,000	\$ 10,000	\$ (8,070)	-44.66%
OVERTIME	\$ 38,090	\$ 42,132	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
WORKING OUT OF CLASS	\$ -	\$ -	\$ 600	\$ 500	\$ 500	\$ (100)	-16.67%
SICK LEAVE INCENTIVE	\$ 780	\$ 405	\$ 3,120	\$ 2,500	\$ 2,500	\$ (620)	-19.87%
WELDER'S CERTIFICATION	\$ 1,050	\$ -	\$ 2,675	\$ -	\$ -	\$ (2,675)	-100.00%
LONGEVITY	\$ 3,175	\$ 2,400	\$ 4,375	\$ 4,600	\$ 4,600	\$ 225	5.14%
SUPERVISOR - TREE/PARK	\$ 88,317	\$ 92,601	\$ 94,093	\$ 95,975	\$ 95,975	\$ 1,882	2.00%
WORKING SUPERVISOR - TREE/PARK	\$ 69,846	\$ 71,788	\$ 72,944	\$ 74,403	\$ 74,403	\$ 1,459	2.00%
HEAVY EQUIPMENT OPERATOR	\$ 97,878	\$ 119,912	\$ 123,015	\$ 124,244	\$ 124,244	\$ 1,229	1.00%
EQUIPMENT OPERATOR	\$ 71,672	\$ 56,340	\$ 57,248	\$ 47,252	\$ 47,252	\$ (9,996)	-17.46%
LABORERS	\$ 73,690	\$ 83,425	\$ 86,318	\$ 93,168	\$ 93,168	\$ 6,850	7.94%

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
SEASONAL SALARIES		\$ -	\$ -	\$ 10,933	\$ 8,000	\$ 8,000	\$ (2,933)	-26.83%
OVERTIME		\$ 14,649	\$ 9,403	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.00%
WORKING OUT OF CLASS		\$ -	\$ 12	\$ 600	\$ 500	\$ 500	\$ (100)	-16.67%
SICK LEAVE INCENTIVE		\$ 1,605	\$ 1,860	\$ 3,120	\$ 3,120	\$ 3,120	\$ -	0.00%
PESTICIDE CERTIFICATION		\$ 1,800	\$ 1,800	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.00%
LONGEVITY		\$ 5,225	\$ 5,275	\$ 5,325	\$ 4,575	\$ 4,575	\$ (750)	-14.08%
SUPERVISOR - EQUIP MAINT		\$ 75,379	\$ 79,019	\$ 81,912	\$ 83,541	\$ 83,541	\$ 1,629	1.99%
WORKING SUPERVISOR EQUIP MAINT		\$ -	\$ 50,724	\$ 65,250	\$ 68,007	\$ 68,007	\$ 2,757	4.23%
EQUIPMENT MECHANIC	³	\$ 121,923	\$ 75,509	\$ 60,516	\$ 132,882	\$ 132,882	\$ 72,366	119.58%
SEASONAL SALARIES		\$ -	\$ -	\$ 8,433	\$ 7,033	\$ 7,033	\$ (1,400)	-16.60%
OVERTIME		\$ 13,605	\$ 23,905	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
WORKING OUT OF CLASS		\$ -	\$ -	\$ 600	\$ 500	\$ 500	\$ (100)	-16.67%
SICK LEAVE INCENTIVE		\$ 1,290	\$ 840	\$ 1,560	\$ 1,560	\$ 1,560	\$ -	0.00%
WELDER CERTIFICATION	⁴	\$ -	\$ 1,050	\$ 1,050	\$ 3,150	\$ 3,150	\$ 2,100	200.00%
LONGEVITY		\$ 1,650	\$ 425	\$ 475	\$ 525	\$ 525	\$ 50	10.53%
Salaries		\$ 1,418,568	\$ 1,482,987	\$ 1,524,495	\$ 1,555,773	\$ 1,555,773	\$ 31,278	2.05%
COVID-19 EXPENSES		\$ -	\$ (5,684)	\$ -	\$ -	\$ -	\$ -	0.00%
CLOTHING ALLOWANCES		\$ 427	\$ 1,064	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
ELECTRICITY	⁵	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	100.00%
HEATING FUEL	⁶	\$ -	\$ -	\$ -	\$ 11,000	\$ 11,000	\$ 11,000	100.00%
BUILDING MAINTENANCE	⁷	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	100.00%
VEHICLE MAINTENANCE		\$ 160	\$ 110	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE EQUIPMENT MAINTENANCE		\$ 802	\$ 1,264	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
COMMUNICATIONS EQUIPMENT MAINT		\$ -	\$ 141	\$ 400	\$ 500	\$ 500	\$ 100	25.00%
TRAINING & DEVELOPMENT		\$ -	\$ 353	\$ 600	\$ 1,000	\$ 1,000	\$ 400	66.67%
STORMWATER MANAGEMENT	⁸	\$ -	\$ 31,631	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
ENGINEERING/ARCHITECT SERVICES	⁹	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	100.00%
POSTAGE		\$ 26	\$ -	\$ 100	\$ 50	\$ 50	\$ (50)	-50.00%

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
TELEPHONE		\$ 615	\$ 795	\$ 650	\$ 800	\$ 800	\$ 150	23.08%
ADVERTISING-GENERAL		\$ -	\$ 425	\$ 500	\$ 500	\$ 500	\$ -	0.00%
PRINTING SERVICES		\$ 396	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
GASOLINE		\$ 1,384	\$ 1,249	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES		\$ 926	\$ 1,495	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
CUSTODIAL SUPPLIES	¹⁰	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	100.00%
VEHICULAR PARTS & ACCESSORIES		\$ 443	\$ 70	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH/MEDICAL SUPPLIES		\$ 27	\$ 30	\$ 30	\$ 100	\$ 100	\$ 70	233.33%
SAFETY EQUIPMENT		\$ -	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 330	\$ 75	\$ 600	\$ 600	\$ 600	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 891	\$ 236	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ 2,328	\$ 6,552	\$ 3,700	\$ 3,700	\$ 3,700	\$ -	0.00%
OFFICE EQUIPMENT/FURNISHINGS		\$ 774	\$ 1,684	\$ 600	\$ 600	\$ 600	\$ -	0.00%
SPECIAL DETAILS		\$ 6,385	\$ 8,021	\$ 12,000	\$ 6,000	\$ 6,000	\$ (6,000)	-50.00%
CLOTHING ALLOWANCES		\$ 8,793	\$ 7,709	\$ 10,000	\$ 9,000	\$ 9,000	\$ (1,000)	-10.00%
ELECTRICITY	¹¹	\$ 8,849	\$ 9,535	\$ 8,000	\$ -	\$ -	\$ (8,000)	-100.00%
HEATING FUEL	¹²	\$ 11,546	\$ 11,326	\$ 10,000	\$ -	\$ -	\$ (10,000)	-100.00%
BUILDING MAINTENANCE	¹³	\$ 7,075	\$ 14,030	\$ 6,500	\$ -	\$ -	\$ (6,500)	-100.00%
VEHICLE MAINTENANCE	¹⁴	\$ 7,099	\$ 14,937	\$ 15,000	\$ -	\$ -	\$ (15,000)	-100.00%
COMMUNICATIONS EQUIPMENT MAINT		\$ 780	\$ 480	\$ 800	\$ 1,000	\$ 1,000	\$ 200	25.00%
ROADWAY MAINT SERVICES		\$ 1,986	\$ 61,448	\$ 35,000	\$ 36,000	\$ 36,000	\$ 1,000	2.86%
EQUIPMENT RENTAL/LEASE		\$ 9,171	\$ 1,010	\$ 3,000	\$ 2,500	\$ 2,500	\$ (500)	-16.67%
HEALTH/MEDICAL SERVICES		\$ -	\$ -	\$ 800	\$ 200	\$ 200	\$ (600)	-75.00%
TRAINING & DEVELOPMENT		\$ 359	\$ 194	\$ 1,500	\$ 2,000	\$ 2,000	\$ 500	33.33%

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
TELEPHONE		\$ 960	\$ 960	\$ 1,680	\$ 1,100	\$ 1,100	\$ (580)	-34.52%
GASOLINE		\$ 7,151	\$ 8,098	\$ -	\$ -	\$ -	\$ -	0.00%
DIESEL FUEL		\$ 16,426	\$ 14,008	\$ -	\$ -	\$ -	\$ -	0.00%
CUSTODIAL SUPPLIES	¹⁵	\$ 1,460	\$ 1,575	\$ 1,800	\$ -	\$ -	\$ (1,800)	-100.00%
GROUNDS SUPPLIES		\$ 2,329	\$ 1,032	\$ 4,500	\$ 4,000	\$ 4,000	\$ (500)	-11.11%
VEHICULAR PARTS & ACCESSORIES	¹⁶	\$ 56,036	\$ 26,048	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	100.00%
HEALTH/MEDICAL SUPPLIES		\$ 26	\$ 115	\$ 100	\$ -	\$ -	\$ (100)	-100.00%
SAFETY EQUIPMENT		\$ 1,071	\$ 383	\$ 2,500	\$ 2,000	\$ 2,000	\$ (500)	-20.00%
RESURFACE MATERIALS		\$ 21,701	\$ 18,911	\$ 20,000	\$ 21,000	\$ 21,000	\$ 1,000	5.00%
DRAINAGE MATERIALS		\$ 14,377	\$ 14,018	\$ 17,200	\$ 17,000	\$ 17,000	\$ (200)	-1.16%
SIGNS & SURVEY MATERIALS		\$ 2,537	\$ 4,656	\$ 10,300	\$ 7,000	\$ 7,000	\$ (3,300)	-32.04%
ROADSIDE PROTECTION MATERIALS		\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
SAND & GRAVEL		\$ 1,155	\$ 328	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
SMALL TOOLS		\$ 2,948	\$ 3,644	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
OTHER PUBLIC WORKS SUPPLIES		\$ 626	\$ 492	\$ 500	\$ 500	\$ 500	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ 499	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SPECIAL DETAILS		\$ 294	\$ 1,035	\$ 2,500	\$ 2,000	\$ 2,000	\$ (500)	-20.00%
CLOTHING ALLOWANCES		\$ 7,068	\$ 6,007	\$ 9,143	\$ 9,000	\$ 9,000	\$ (143)	-1.56%
BUILDING MAINTENANCE		\$ 6,442	\$ 7,478	\$ 4,000	\$ 5,000	\$ 5,000	\$ 1,000	25.00%
VEHICLE MAINTENANCE		\$ 2,866	\$ 3,440	\$ -	\$ -	\$ -	\$ -	0.00%
COMMUNICATIONS EQUIPMENT MAINT		\$ -	\$ -	\$ 300	\$ 500	\$ 500	\$ 200	66.67%
HEALTH/MEDICAL SERVICES		\$ -	\$ -	\$ 300	\$ 100	\$ 100	\$ (200)	-66.67%
TRAINING & DEVELOPMENT		\$ 400	\$ 2,125	\$ 1,500	\$ 2,000	\$ 2,000	\$ 500	33.33%
TELEPHONE		\$ 1,015	\$ 1,098	\$ 1,280	\$ 1,300	\$ 1,300	\$ 20	1.56%

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
GASOLINE		\$ 5,062	\$ 4,773	\$ -	\$ -	\$ -	\$ -	0.00%
DIESEL FUEL		\$ 9,922	\$ 9,855	\$ -	\$ -	\$ -	\$ -	0.00%
GROUNDS SUPPLIES		\$ 44,769	\$ 71,735	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.00%
VEHICULAR PARTS & ACCESSORIES		\$ 27,831	\$ 24,119	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.00%
HEALTH/MEDICAL SUPPLIES		\$ 15	\$ 15	\$ 15	\$ -	\$ -	\$ (15)	-100.00%
SAFETY EQUIPMENT		\$ 497	\$ 1,363	\$ 1,000	\$ 1,500	\$ 1,500	\$ 500	50.00%
SAND & GRAVEL		\$ 6,896	\$ 8,525	\$ -	\$ -	\$ -	\$ -	0.00%
SMALL TOOLS		\$ 2,657	\$ 1,985	\$ 2,500	\$ 3,000	\$ 3,000	\$ 500	20.00%
CLOTHING ALLOWANCES	¹⁷	\$ 4,224	\$ 4,505	\$ 4,139	\$ 5,500	\$ 5,500	\$ 1,361	32.88%
BUILDING MAINTENANCE		\$ -	\$ 380	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICLE MAINTENANCE	¹⁸	\$ 3,796	\$ 4,443	\$ 9,600	\$ 17,500	\$ 17,500	\$ 7,900	82.29%
COMMUNICATIONS EQUIPMENT MAINT	¹⁹	\$ -	\$ -	\$ 200	\$ 500	\$ 500	\$ 300	150.00%
HEALTH/MEDICAL SERVICES		\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
TRAINING & DEVELOPMENT		\$ 513	\$ 628	\$ 3,000	\$ 2,500	\$ 2,500	\$ (500)	-16.67%
TELEPHONE	²⁰	\$ 560	\$ 880	\$ 600	\$ 1,100	\$ 1,100	\$ 500	83.33%
GASOLINE		\$ 1,981	\$ 1,234	\$ 13,580	\$ 13,550	\$ 13,550	\$ (30)	-0.22%
DIESEL FUEL		\$ 51	\$ 45	\$ 20,736	\$ 20,750	\$ 20,750	\$ 14	0.07%
VEHICULAR PARTS & ACCESSORIES		\$ 29,000	\$ 28,480	\$ 55,700	\$ 60,000	\$ 60,000	\$ 4,300	7.72%
VEHICULAR TIRES & TUBES		\$ 10,532	\$ 6,576	\$ 13,800	\$ 14,000	\$ 14,000	\$ 200	1.45%

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
VEHICULAR LUBRICANTS	21	\$ 7,108	\$ 7,476	\$ 8,000	\$ 10,000	\$ 10,000	\$ 2,000	25.00%
HEALTH/MEDICAL SUPPLIES		\$ 9	\$ 15	\$ 15	\$ -	\$ -	\$ (15)	-100.00%
SAFETY EQUIPMENT		\$ 345	\$ 601	\$ 400	\$ 500	\$ 500	\$ 100	25.00%
SMALL TOOLS		\$ 4,524	\$ 6,963	\$ 7,000	\$ 9,000	\$ 9,000	\$ 2,000	28.57%
TECHNOLOGY EQUIPMENT		\$ 3,071	\$ 2,915	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
Expenses		\$ 382,325	\$ 473,239	\$ 494,168	\$ 513,450	\$ 513,450	\$ 19,282	3.90%

Total Department		\$ 1,800,893	\$ 1,956,227	\$ 2,018,663	\$ 2,069,223	\$ 2,069,223	\$ 50,560	2.50%
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Footnotes:

Salaries:

- ¹ Stipends - Contractual stipends due to employees.
- ² Laborers - Reorganized and allocated a highway laborer to a mechanic.
- ³ Equipment Mechanic - Reorganized and replaced a highway position for a mechanic.
- ⁴ Welder Certification - Union Contract Welder Stipends allocated to Equipment Maintenance

Purchased Services:

- ⁵ Electricity - Moving all building charges to the Admin budget.
- ⁶ Heating Fuel - Moving all building charges to the Admin budget.
- ⁷ Building Maintenance - Reallocated from Highway. Highway garage is 70 years old, requires a feasibility study to renovate or rebuild. Roof leaks, garage doors need replacement/repair, cinder block building is crumbling.
- ⁸ Stormwater Management - Outfall sampling, public outreach, catch basin cleaning are some of the basics with pricing increases.
- ⁹ Engineering/Architect Services - To support non-capital related projects.
- ¹⁰ Custodial Supplies - Moving all building charges to the Admin budget.
- ¹¹ Electricity - Moving all building charges to the Admin budget.
- ¹² Heating Fuel - Moving all building charges to the Admin budget.
- ¹³ Building Maintenance - Reallocated to Admin
- ¹⁴ Vehicle Maintenance - Reallocate \$7500 to vehicle parts, \$7500 to EM vehicle maintenance.
- ¹⁵ Custodial Supplies - Reallocated to Admin.
- ¹⁶ Vehicular Parts & Accessories - Reallocated \$7500 from vehicle maintenance.
- ¹⁷ Clothing Allowance - Additional Mechanic added to Staff. Reallocated highway position, will present to add position back to Highway in FY23.
- ¹⁸ Vehicle Maintenance - Reallocated \$7500 from Highway.
- ¹⁹ Communications Equipment Maintenance - Two way Radios are \$500 each. Funding needs to be allocated to replace equipment as needed.
- ²⁰ Telephone - Union Contract added working supervisor to phone stipend (\$40 per month).
- ²¹ Vehicular Lubricants - Prices continue to increase.

Snow & Ice



FY 2022 Operational Budget Request

Department Head: Christopher Gallagher

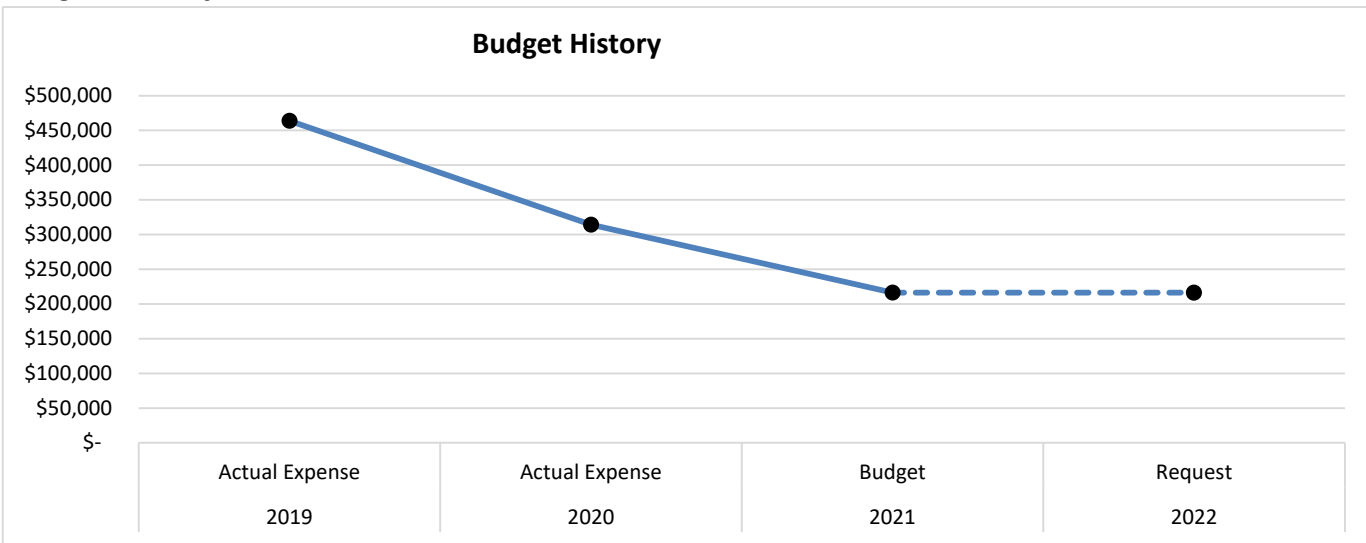
Mission:

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

Budget Highlights for FY 2022:

- Level fund budget requested for FY22.
- Winter maintenance expenses are highly variable depending on weather conditions.
- If there are more snow and ice events than expected during the winter season and this budget goes into deficit, the balance must be raised in the next year's tax levy.
- As long as the amount originally appropriated is at least equal to the prior year's original appropriation, the state law permits deficit spending for this purpose.

Budget Summary



Snow & Ice

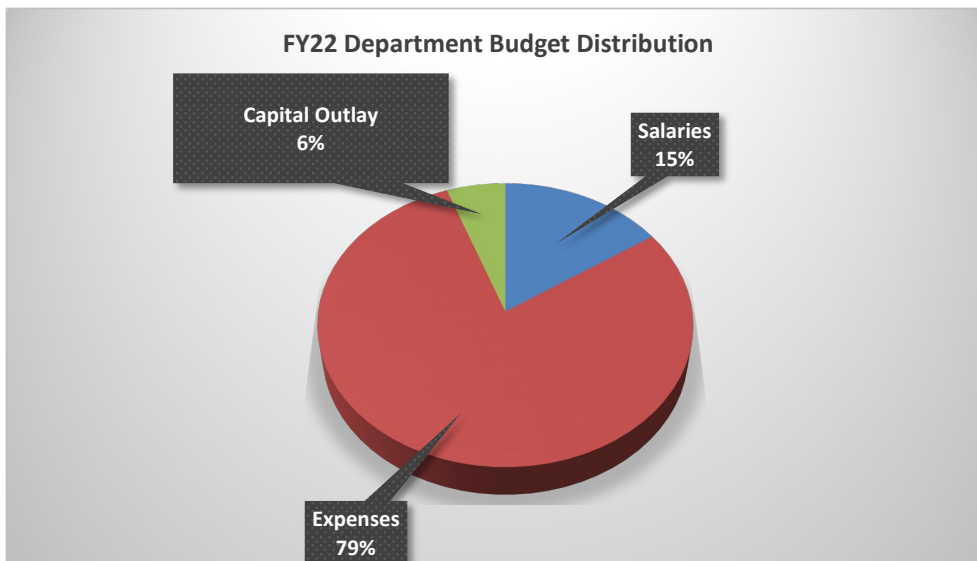
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	144,691	89,062	33,500	33,500	-	0.00%
Expenses	308,228	214,242	170,800	170,800	-	0.00%
Capital Outlay	11,000	11,000	12,000	12,000	-	0.00%
Total	463,919	314,304	216,300	216,300	-	0.00%



Snow & Ice



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OVERTIME	\$ 116,841	\$ 60,462	\$ -	\$ -	\$ -	\$ -	0.00%
ON CALL/STANDBY	\$ 27,850	\$ 28,600	\$ 33,500	\$ 33,500	\$ 33,500	\$ -	0.00%
Salaries	\$ 144,691	\$ 89,062	\$ 33,500	\$ 33,500	\$ 33,500	\$ -	0.00%
EQUIPMENT RENTAL/LEASE	\$ 88,831	\$ 40,540	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
GASOLINE	\$ 1,163	\$ 760	\$ -	\$ -	\$ -	\$ -	0.00%
DIESEL FUEL	\$ 9,182	\$ 4,871	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
VEHICULAR PARTS & ACCESSORIES	\$ 47,994	\$ 62,699	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
FOOD - DEPARTMENTAL	\$ 707	\$ 59	\$ 300	\$ 300	\$ 300	\$ -	0.00%
STREET SALT	\$ 151,431	\$ 99,935	\$ 68,000	\$ 68,000	\$ 68,000	\$ -	0.00%
SAND & GRAVEL	\$ 2,455	\$ 4,423	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
CHEMICALS	\$ 6,466	\$ 955	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
OUT OF STATE TRAVEL	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Expenses	\$ 308,228	\$ 214,242	\$ 170,800	\$ 170,800	\$ 170,800	\$ -	0.00%
SNOW PLOW BLADE	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
REPLACEMENT PLOW	\$ -	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
Capital Outlay	\$ 11,000	\$ 11,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
Total Department	\$ 463,919	\$ 314,304	\$ 216,300	\$ 216,300	\$ -	\$ -	0.00%

Footnotes:

Level fund budget requested for FY22.

Street Lighting



FY 2022 Operational Budget Request

Department Head: Christopher Gallagher

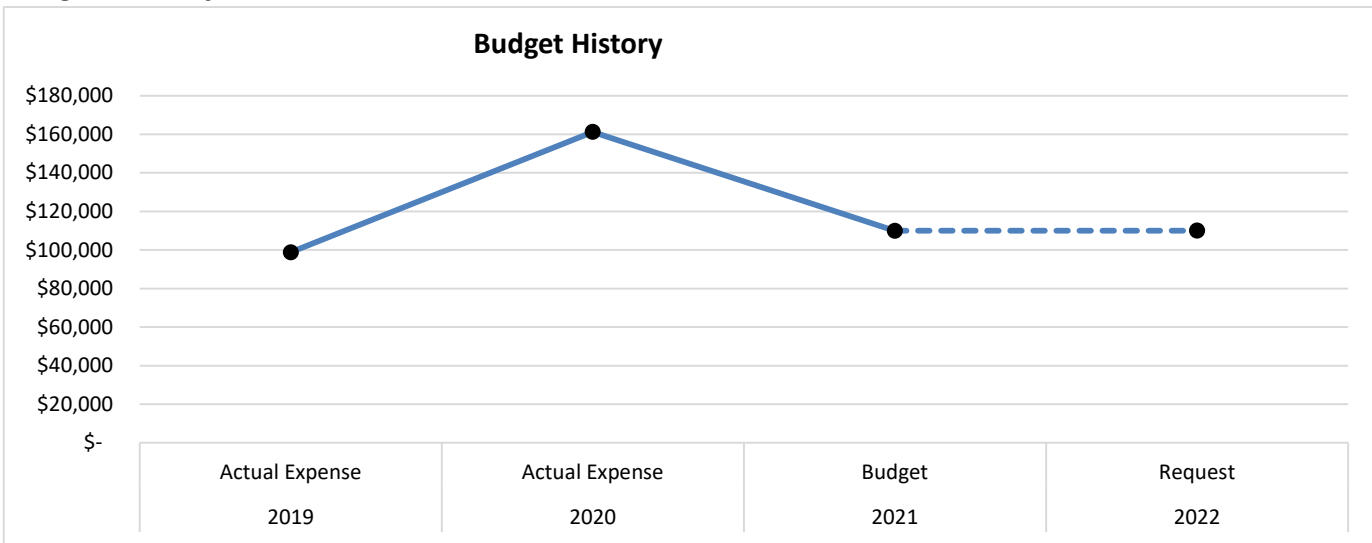
Mission:

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

Budget Highlights for FY 2022:

- Level fund budget requested for FY22.
- The Town will continue to review the lighting system for improvements and maintain the current program of new LED street lighting and traffic signals.
- This budget includes electrical expense, maintenance & repairs, and year 5 of 5 finance payment for LED upgrade.
- The installation of LED fixtures has resulted in energy and cost savings.

Budget Summary



Street Lighting

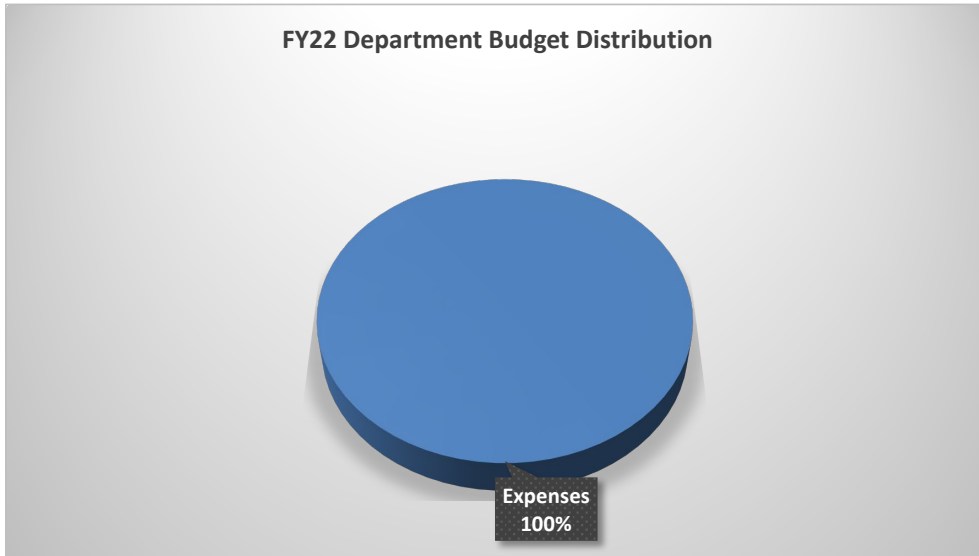
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	98,841	161,203	110,000	110,000	-	0.00%
Total	98,841	161,203	110,000	110,000	-	0.00%



Street Lighting



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
STREET LIGHTING - ELECTRICITY	\$ 94,857	\$ 99,995	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.00%
PRIOR YEAR BILLS	\$ 3,984	\$ 61,208	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 98,841	\$ 161,203	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.00%

Total Department	\$ 98,841	\$ 161,203	\$ 110,000	\$ 110,000	\$ 110,000	\$ -	0.00%
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Footnotes:

Level fund budget requested for FY22.

Solid Waste Disposal & Collection



FY 2022 Operational Budget Request

Department Head: Christopher Gallagher

Mission:

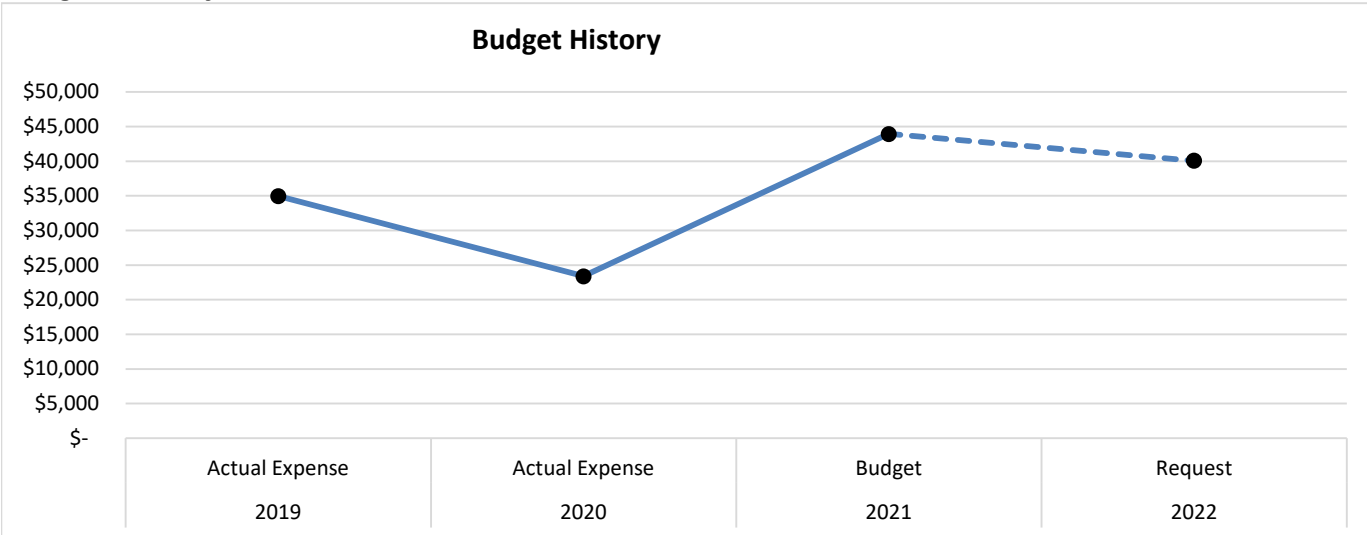
The mission of Public Works Department is to provide the highest quality of public works services to the public and other town departments, balanced through efforts to maintain a cost effective operation and to provide these services in a responsible and effective manner.

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

Budget Highlights for FY 2022:

- Department 430 Solid Waste Disposal and 433 Solid Waste Collection have been merged into one budget for FY22.
- Reallocated and adjusted budget lines to meet needs of department.
- Overall decrease of 8.87%.
- Maintain State Hospital landfill cap, including groundwater monitoring.
- Landfill on East Belcher road requires annual monitoring and maintenance. Maintenance and some monitoring is being done by the solar company. Monitoring outside of the solar field is required by the Town.
- Annual household hazardous waste collection continues to be a successful event for the residents to properly dispose of this waste. Expenses to do so has risen over the last few years.
- The town continues to collect Hazardous Waste throughout the year, including light bulbs, oil based paint, and used oil.

Budget Summary



Solid Waste Disposal & Collection

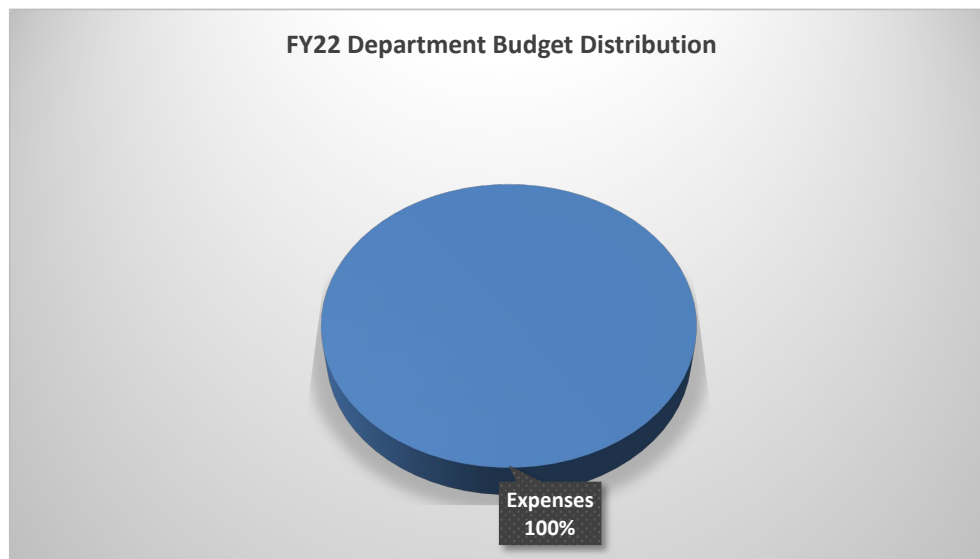
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	1,746	-	2,300	-	(2,300)	-100.00%
Expenses	33,212	23,404	41,650	40,050	(1,600)	-3.84%
Total	34,958	23,404	43,950	40,050	(3,900)	-8.87%



Solid Waste Disposal & Collection



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
OVERTIME	\$ 1,746	\$ -	\$ 2,300	\$ -	\$ -	\$ (2,300)	-100.00%
Salaries	\$ 1,746	\$ -	\$ 2,300	\$ -	\$ -	\$ (2,300)	-100.00%
ELECTRICITY	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ (1,200)	-100.00%
BUILDING MAINTENANCE	\$ 676	\$ 809	\$ 2,000	\$ 1,000	\$ 1,000	\$ (1,000)	-50.00%
ENGINEERING/MONITORING SERVICES ¹	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	100.00%
DISPOSAL SERVICES	\$ 15,000	\$ 5,156	\$ 15,000	\$ 14,000	\$ 14,000	\$ (1,000)	200.00%
HAZARDOUS WASTE DISPOSAL	\$ 15,000	\$ 16,459	\$ 15,000	\$ 17,500	\$ 17,500	\$ 2,500	300.00%
ADVERTISING-GENERAL	\$ 213	\$ -	\$ 250	\$ 250	\$ 250	\$ -	400.00%
PRINTING SERVICES	\$ 153	\$ -	\$ 1,000	\$ 300	\$ 300	\$ (700)	500.00%
OTHER PURCHASED SERVICES	\$ 2,171	\$ -	\$ 4,000	\$ 1,000	\$ 1,000	\$ (3,000)	600.00%
OTHER PUBLIC WORKS SUPPLIES	\$ -	\$ 980	\$ 3,200	\$ 1,000	\$ 1,000	\$ (2,200)	700.00%
Expenses	\$ 33,212	\$ 23,404	\$ 41,650	\$ 40,050	\$ 40,050	\$ (1,600)	-3.84%

Total Department	\$ 34,958	\$ 23,404	\$ 43,950	\$ 40,050	\$ 40,050	\$ (3,900)	-8.87%
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Footnotes:

Purchased Services:

¹ Engineering/Monitoring Services - Some monitoring expenses exist outside of fences Solar Field. This monitoring is not included in the contract with NRG.

Overall decrease of 8.87%.

Board of Health



FY 2022 Operational Budget Request

Department Head: Matthew Brennan

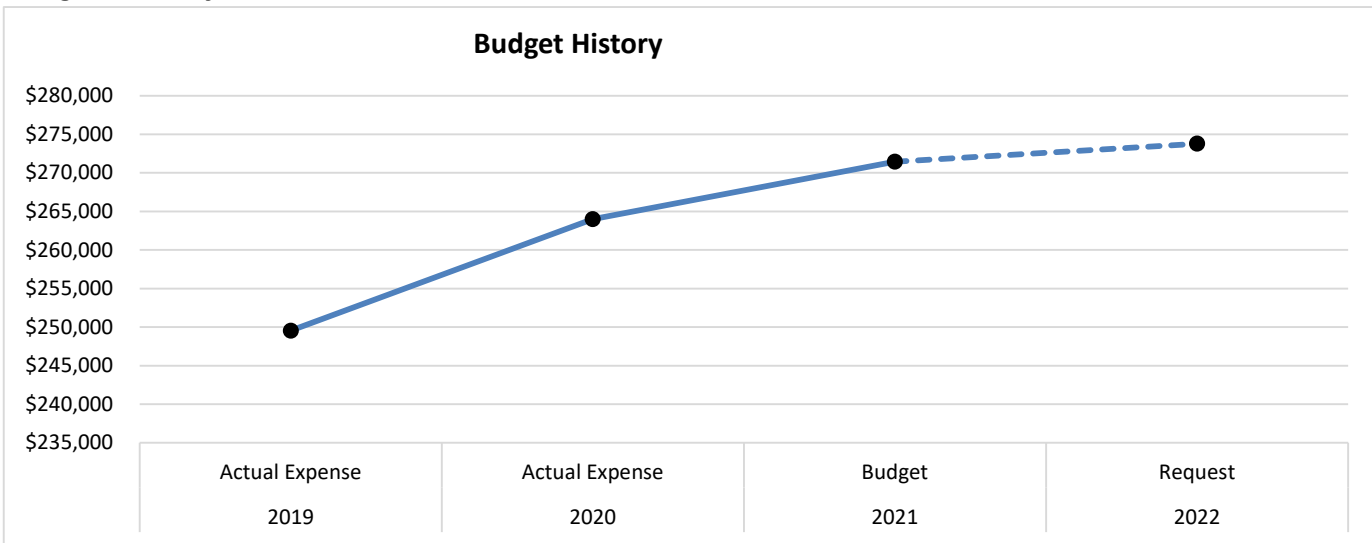
Mission:

Charged with improving the quality of life in the Town of Foxborough by promoting healthy behavior, protecting the environment, preventing disease, and making the Town a healthy place to live, work, and play.

Budget Highlights for FY 2022:

- No significant changes for FY22.

Budget Summary



Board of Health

Department - Organizational Summary

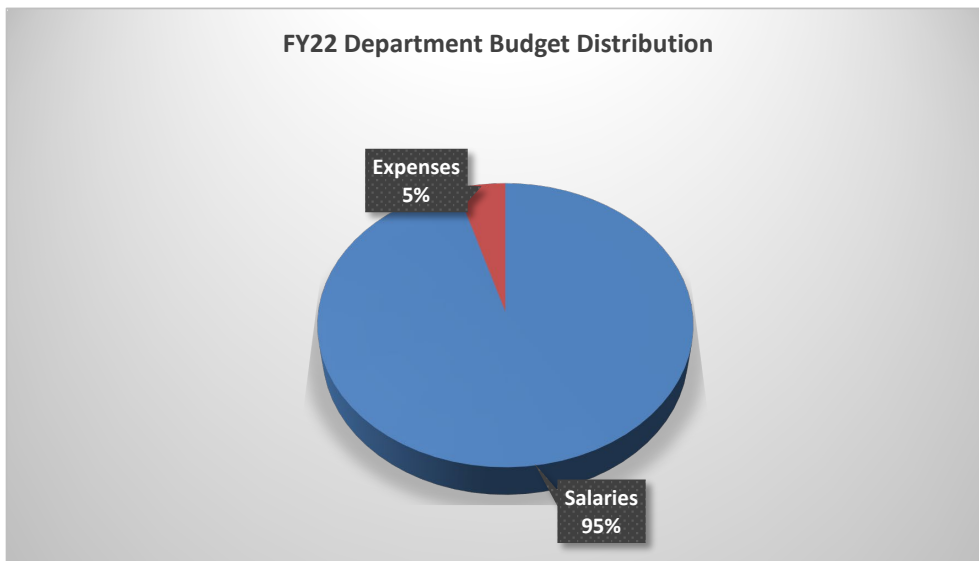


Total Staff - # of FTE's 3.5

Notes

Public Health Department: Includes the Department Head, Asst. Health Director, Coordinator, & Inspector

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	242,739	254,059	259,096	261,079	1,983	0.77%
Expenses	6,805	9,947	12,350	12,691	341	2.76%
Total	249,544	264,006	271,446	273,770	2,324	0.86%



Board of Health



Department: Line item budget

	2019	2020	2021	2022	2022	2022 vs. 2021	
	Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH AGENT	\$ 95,368	\$ 99,979	\$ 101,590	\$ 101,590	\$ 101,590	\$ 0	0.00%
SANITARIAN	\$ 90,701	\$ 95,936	\$ 97,132	\$ 99,073	\$ 99,073	\$ 1,941	2.00%
ANIMAL INSPECTOR	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
SECRETARY/OFFICE MANAGER	\$ 49,795	\$ 52,196	\$ 53,036	\$ 54,098	\$ 54,098	\$ 1,062	2.00%
OVERTIME	\$ 4,112	\$ 2,916	\$ 4,070	\$ 4,180	\$ 4,180	\$ 110	2.70%
STIPENDS	\$ 238	\$ 238	\$ 238	\$ 238	\$ 238	\$ 1	0.21%
LONGEVITY	\$ 1,425	\$ 1,694	\$ 1,931	\$ 800	\$ 800	\$ (1,131)	-58.56%
Salaries	\$ 242,739	\$ 254,059	\$ 259,096	\$ 261,079	\$ 261,079	\$ 1,983	0.77%
TUITION REIMBURSEMENT	\$ -	\$ 2,699	\$ 2,600	\$ 2,671	\$ 2,671	\$ 71	2.73%
VEHICLE MAINTENANCE	\$ 217	\$ 233	\$ 500	\$ 514	\$ 514	\$ 14	2.80%
MONITORING/TESTING SERVICES	\$ -	\$ -	\$ 650	\$ 668	\$ 668	\$ 18	2.77%
CONSULTING SERVICES	\$ 473	\$ 780	\$ 2,500	\$ 2,568	\$ 2,568	\$ 68	2.72%
POSTAGE	\$ 421	\$ 138	\$ 300	\$ 309	\$ 309	\$ 9	3.00%
ADVERTISING-GENERAL	\$ 249	\$ 83	\$ 200	\$ 206	\$ 206	\$ 6	3.00%
PRINTING SERVICES	\$ -	\$ 420	\$ 500	\$ 514	\$ 514	\$ 14	2.80%
GASOLINE	\$ 352	\$ 195	\$ 500	\$ 514	\$ 514	\$ 14	2.80%
OFFICE SUPPLIES	\$ 1,042	\$ 883	\$ 900	\$ 925	\$ 925	\$ 25	2.78%
BOUND BOOKS	\$ -	\$ -	\$ 100	\$ 103	\$ 103	\$ 3	3.00%
OTHER DEPARTMENTAL SUPPLIES	\$ 808	\$ 355	\$ 700	\$ 719	\$ 719	\$ 19	2.71%
IN STATE TRAVEL	\$ 412	\$ 447	\$ 400	\$ 411	\$ 411	\$ 11	2.75%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
MEETINGS & CONFERENCES	\$ 1,914	\$ 2,348	\$ 1,400	\$ 1,438	\$ 1,438	\$ 38	2.71%
OUT OF STATE TRAVEL	\$ -	\$ 12	\$ -	\$ -	\$ -	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 803	\$ 805	\$ 600	\$ 617	\$ 617	\$ 17	2.83%
OTHER DEPARTMENT EXPENSES	\$ 115	\$ 550	\$ 500	\$ 514	\$ 514	\$ 14	2.80%
Expenses	\$ 6,805	\$ 9,947	\$ 12,350	\$ 12,691	\$ 12,691	\$ 341	2.76%

Total Department	\$ 249,544	\$ 264,006	\$ 271,446	\$ 273,770	\$ 273,770	\$ 2,324	0.86%
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Footnotes:

Salaries:

Salary budget only includes step increases and longevity due to employees.

Purchased Services:

Overall 2.7% increase to expense budget; nothing significant.

Health Services



FY 2022 Operational Budget Request

Department Head: Matthew Brennan

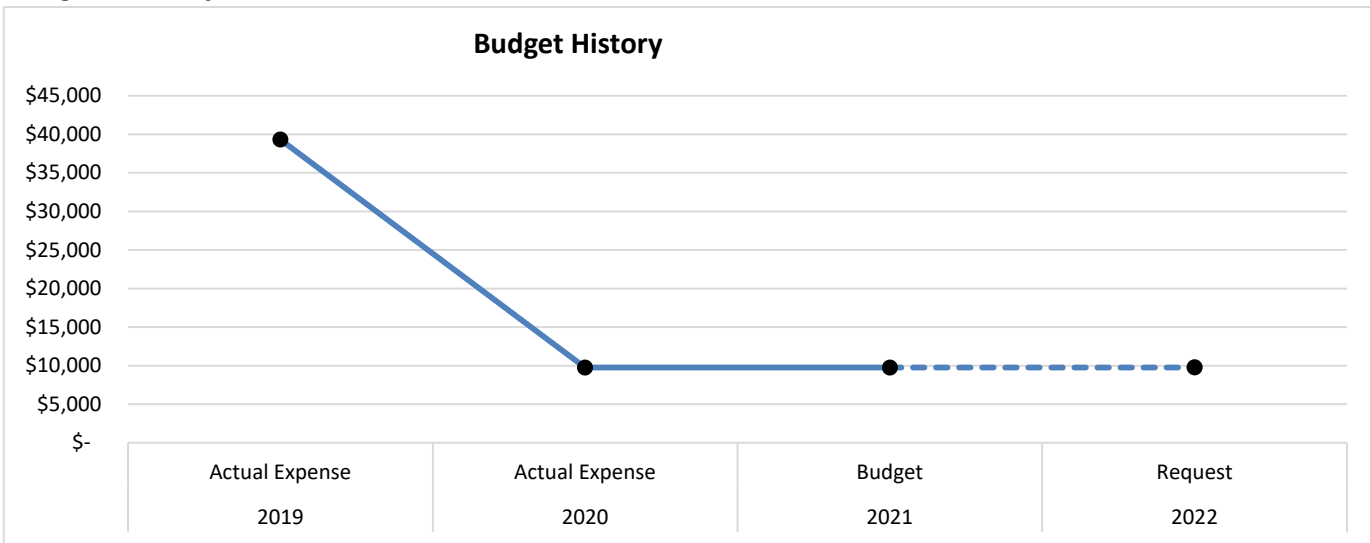
Mission:

The Board of Health contracts with the ARC - South Norfolk County. The partnership between the ARC and the Town has contributed enormously to the care of Foxborough's citizens diagnosed with intellectual and developmental disabilities, including autism.

Budget Highlights for FY 2022:

- No personnel costs included in this budget; level fund budget requested for FY22.

Budget Summary



Health Services

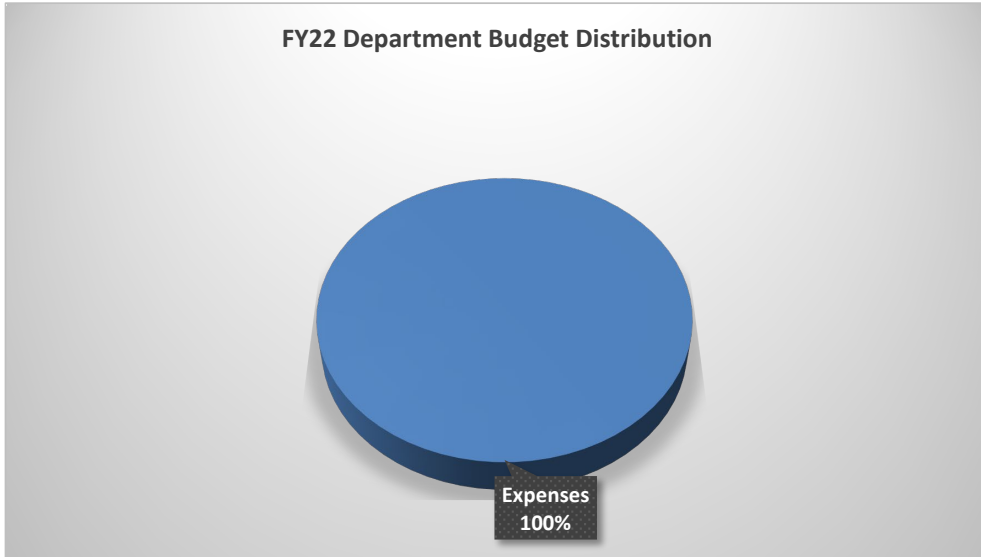
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

Health Services Department: No personnel expenses included in this budget.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	39,319	9,754	9,754	9,754	-	0.00%
Total	39,319	9,754	9,754	9,754	-	0.00%



Health Services



Department: Line item budget

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
OTHER PURCHASED SERVICES	¹	\$ 39,319	\$ 9,754	\$ 9,754	\$ 9,754	\$ 9,754	\$ -	0.00%
Expenses		\$ 39,319	\$ 9,754	\$ 9,754	\$ 9,754	\$ 9,754	\$ -	0.00%

Total Department		\$ 39,319	\$ 9,754	\$ 9,754	\$ 9,754	\$ 9,754	\$ -	0.00%
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Footnotes:

Purchased Services:

Level fund budget requested.

Council on Aging/Human Services



FY 2022 Operational Budget Request

Department Head: Marc Craig

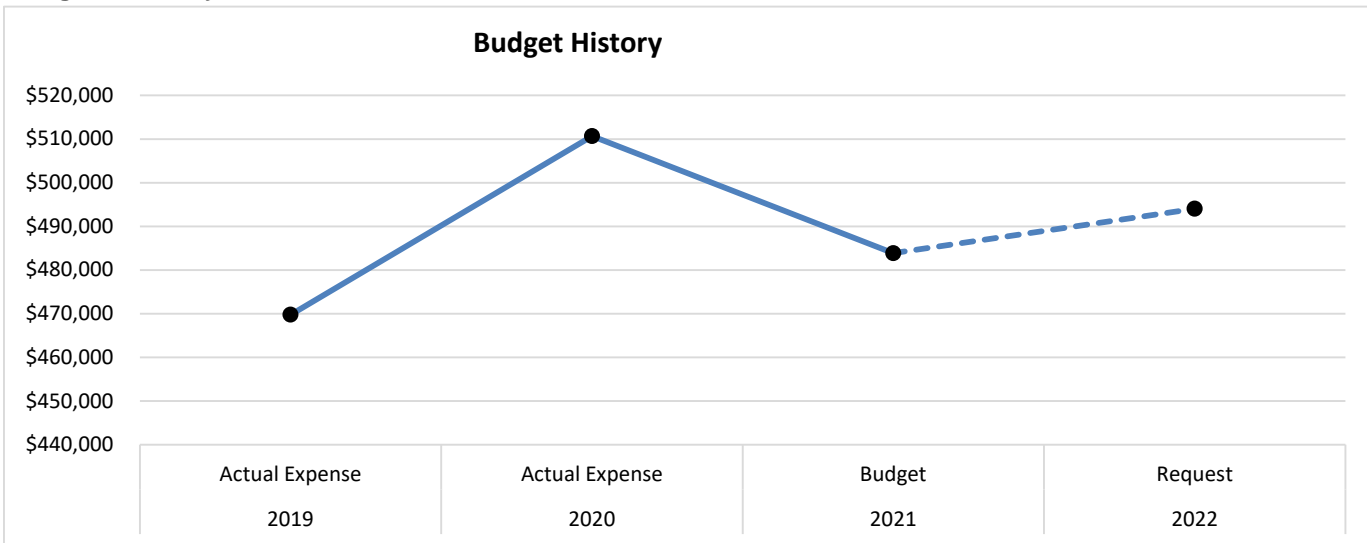
Mission:

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.

Budget Highlights for FY 2022:

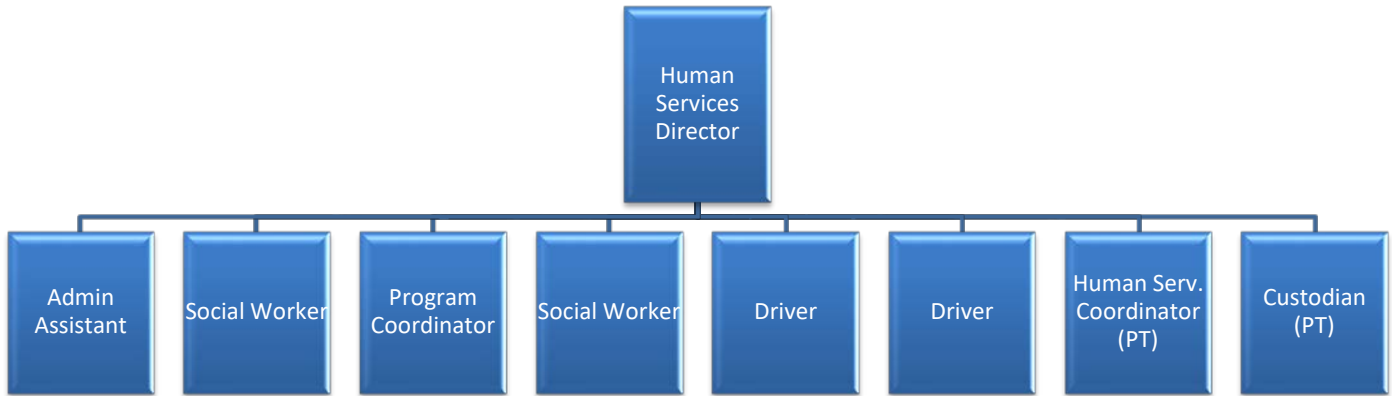
- Provide an excellent service to the residents of Foxborough, while committing the best resources to allow for the Seniors and Human Services clients to thrive in a Post Covid world.
- Salary budget includes step increases only. COLA increases are budgeted for in the Salary Reserve budget.
- Reallocation of funds resulting in overall 2% increase to expense budget.

Budget Summary



Council on Aging/Human Services

Department - Organizational Summary

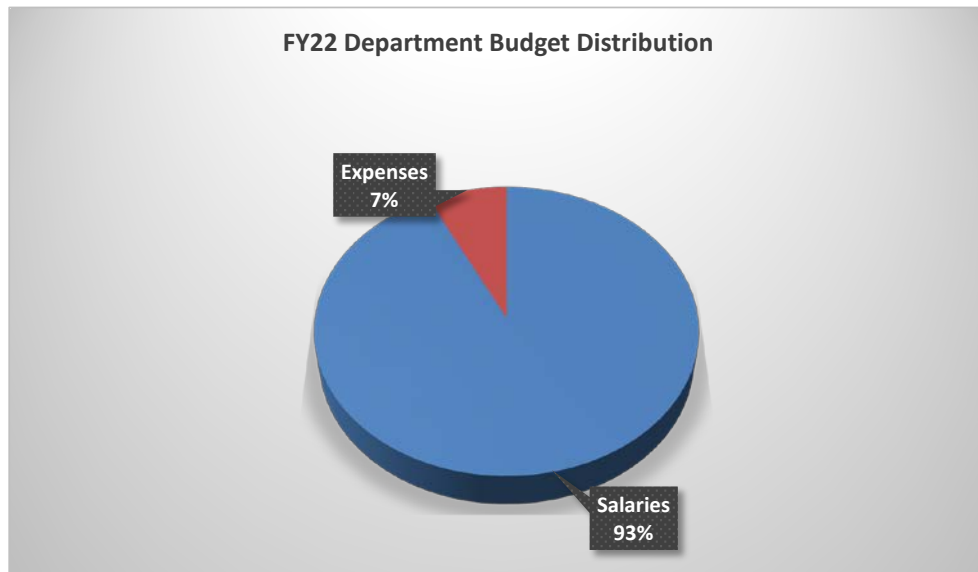


Total Staff - # of FTE's 8

Notes

COA/HS Department: Includes the Director, Assistant, Coordinator, Social Workers, Drivers, & Custodian.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	436,166	444,405	448,481	457,912	9,431	2.10%
Expenses	33,589	66,254	35,397	36,105	708	2.00%
Total	469,755	510,660	483,878	494,017	10,139	2.10%



Council on Aging/Human Services



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
COUNCIL ON AGING DIRECTOR		\$ 108,416	\$ 95,733	\$ 97,650	\$ 99,599	\$ 99,599	\$ 1,950	2.00%
COMMUNITY CASE WORKER		\$ 63,648	\$ 66,464	\$ 67,535	\$ 68,879	\$ 68,879	\$ 1,344	1.99%
SECRETARY/OFFICE MANAGER		\$ 58,349	\$ 61,164	\$ 60,912	\$ 62,155	\$ 62,155	\$ 1,243	2.04%
CUSTODIAN		\$ 16,036	\$ 20,422	\$ 22,114	\$ 22,557	\$ 22,557	\$ 443	2.00%
VAN DRIVERS		\$ 59,561	\$ 54,873	\$ 57,885	\$ 59,042	\$ 59,042	\$ 1,157	2.00%
PROGRAM COORDINATOR		\$ 55,091	\$ 56,634	\$ 56,418	\$ 56,419	\$ 56,419	\$ 1	0.00%
OTHER DEPARTMENT STAFF		\$ 72,215	\$ 85,838	\$ 82,918	\$ 84,586	\$ 84,586	\$ 1,668	2.01%
STIPENDS	¹	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	100.00%
LONGEVITY	²	\$ 2,850	\$ 3,278	\$ 3,050	\$ 3,675	\$ 3,675	\$ 625	20.49%
Salaries		\$ 436,166	\$ 444,405	\$ 448,481	\$ 457,912	\$ 457,912	\$ 9,431	2.10%
COVID-19 EXPENSES		\$ -	\$ (3,846)	\$ -	\$ -	\$ -	\$ -	0.00%
TUITION REIMBURSEMENT		\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
VEHICLE MAINTENANCE	³	\$ 1,242	\$ 2,316	\$ 2,500	\$ 2,000	\$ 2,000	\$ (500)	-20.00%
OFFICE EQUIPMENT MAINTENANCE	⁴	\$ 4,660	\$ 60	\$ 2,000	\$ 1,000	\$ 1,000	\$ (1,000)	-50.00%
DATA COMMUNICATION SERVICES		\$ 3,620	\$ 3,486	\$ 2,800	\$ 2,800	\$ 2,800	\$ -	0.00%
TRAINING & DEVELOPMENT	⁵	\$ 65	\$ 1,764	\$ 1,500	\$ 4,000	\$ 4,000	\$ 2,500	166.67%
OTHER PROFESSIONAL SERVICES	⁶	\$ 10,203	\$ 46,953	\$ 5,500	\$ 4,000	\$ 4,000	\$ (1,500)	-27.27%
POSTAGE	⁷	\$ 361	\$ 463	\$ 2,000	\$ 1,000	\$ 1,000	\$ (1,000)	-50.00%
PRINTING SERVICES	⁸	\$ 1,386	\$ 839	\$ 750	\$ 800	\$ 800	\$ 50	6.67%
GASOLINE	⁹	\$ 5,071	\$ 3,515	\$ 4,950	\$ 6,000	\$ 6,000	\$ 1,050	21.21%
OFFICE SUPPLIES	¹⁰	\$ 2,915	\$ 6,369	\$ 6,400	\$ 7,000	\$ 7,000	\$ 600	9.38%
CUSTODIAL SUPPLIES	¹¹	\$ 471	\$ 2,747	\$ 2,500	\$ 3,000	\$ 3,000	\$ 500	20.00%

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
IN STATE TRAVEL	¹²	\$ 905	\$ 696	\$ 1,200	\$ 500	\$ 500	\$ (700)	-58.33%
MEETINGS & CONFERENCES	¹³	\$ 1,701	\$ -	\$ 1,800	\$ 2,500	\$ 2,500	\$ 700	38.89%
DUES AND MEMBERSHIPS		\$ 989	\$ 892	\$ 997	\$ 1,005	\$ 1,005	\$ 8	0.80%
Expenses		\$ 33,589	\$ 66,254	\$ 35,397	\$ 36,105	\$ 36,105	\$ 708	2.00%

Total Department		\$ 469,755	\$ 510,660	\$ 483,878	\$ 494,017	\$ 494,017	\$ 10,139	2.10%
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Footnotes:

Salaries:

¹ Stipends - Due to employee per union contract.

² Longevity - Due to employee per union contract.

Purchased Services:

³⁻¹³ Readjustment and reallocation of funds due to overall vehicle maintenance decrease and fuel increase due to new van purchase, reduced spending and travel, changing frequency of meetings (Training & Development), planned increase in public outreach, planned upgrade of office and cleaning supplies, and planned conference attendance in FY22. Overall 2% increase.

Veterans Services



FY 2022 Operational Budget Request

Department Head: Ally Rodriguez

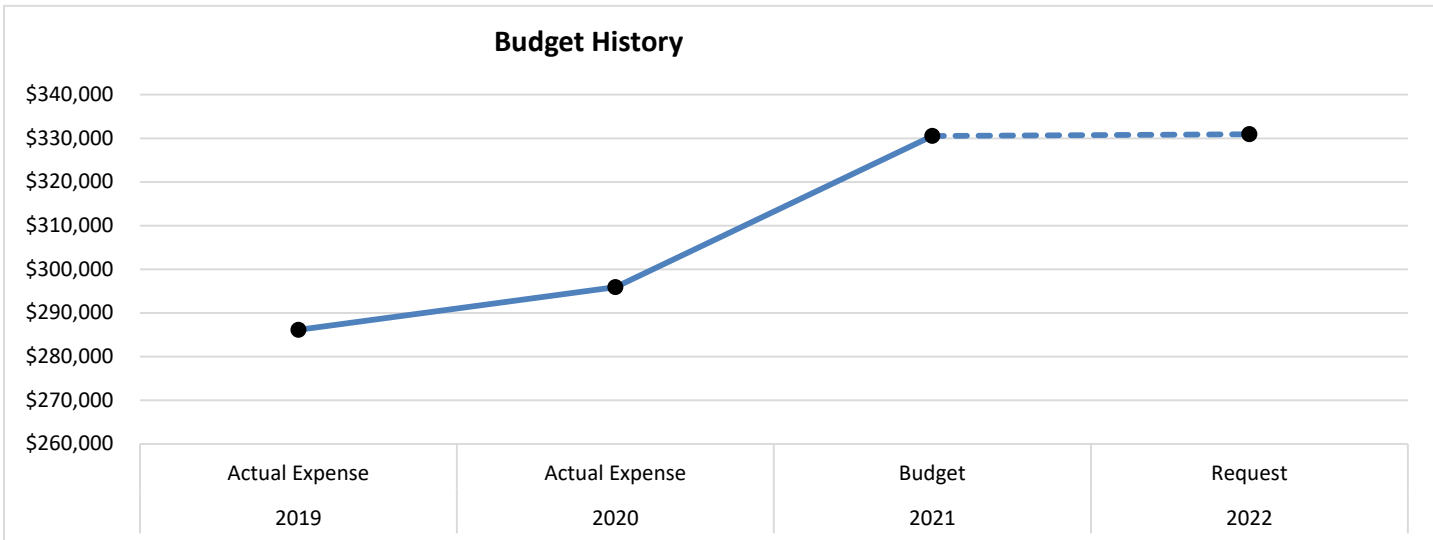
Mission:

The mission of the Veterans Services Department is assist returning Massachusetts Veterans in applying for state wartime bonuses.
 Help 100% S.C. disabled veterans, Gold Star Spouses/Gold Star Parents in applying for annuities.
 Guide and assist veterans with disability claims to the Federal Department of Veterans Affairs.
 Administer Chapter 115 Assistance to eligible veterans, dependents and widows.
 Provide veterans access and referral to education, training and employment services.
 Support and assist veterans with service record concerns.
 Counsel veterans and provide referrals to other professional services, as necessary.
 Give direct service to veterans by answering questions and recommending resources.
 Educate veterans on available resources, in meeting their unique challenges and health needs.
 Advise local service providers of techniques and resources available for assisting combat veterans.
 Lead the way on integrating and weaving veterans into the Foxborough community fabric.

Budget Highlights for FY 2022:

- Requested level funded operating expense budget for Fiscal Year 2022. Salary budget request is in line with upcoming contractual obligations.

Budget Summary



Veterans Services

Department - Organizational Summary

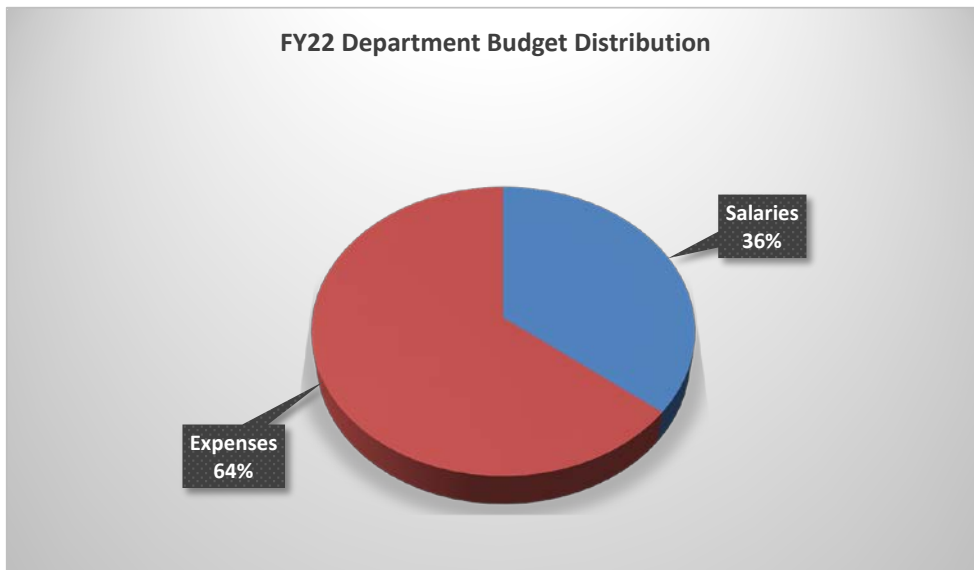


Total Staff - # of FTE's 2 FTE

Notes

Veterans Services Department: Includes the Veterans Services Director and Administrative Assistant.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	126,095	115,551	117,673	118,068	395	0.34%
Expenses	160,036	180,325	212,845	212,845	-	0.00%
Total	286,131	295,877	330,518	330,913	395	0.12%



Veterans Services



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
DEPARTMENT HEAD	¹	\$ 69,053	\$ 66,328	\$ 68,069	\$ 69,426	\$ 69,426	\$ 1,357	1.99%
PRINCIPAL ACCOUNT CLERK	²	\$ 48,922	\$ 48,723	\$ 49,104	\$ 48,142	\$ 48,142	\$ (962)	-1.96%
STIPENDS		\$ 7,695	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	0.00%
LONGEVITY		\$ 425	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Salaries		\$ 126,095	\$ 115,551	\$ 117,673	\$ 118,068	\$ 118,068	\$ 395	0.34%
CEMETERY/GRAVE SERVICES		\$ 7,256	\$ 2,303	\$ 5,700	\$ 5,700	\$ 5,700	\$ -	0.00%
TRAINING & DEVELOPMENT	³	\$ 1,147	\$ 422	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
POSTAGE		\$ 450	\$ 358	\$ 600	\$ 600	\$ 600	\$ -	0.00%
OFFICE SUPPLIES		\$ 616	\$ 809	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
OTHER DEPARTMENTAL SUPPLIES		\$ 998	\$ 2,810	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
IN STATE TRAVEL		\$ -	\$ 491	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
DUES AND MEMBERSHIPS	⁴	\$ 430	\$ 197	\$ 245	\$ 245	\$ 245	\$ -	0.00%
ORDINARY BENEFITS	⁵	\$ 147,812	\$ 171,717	\$ 190,000	\$ 190,000	\$ 190,000	\$ -	0.00%
SPECIAL DEPARTMENT EXPENSES		\$ 1,327	\$ 976	\$ 6,600	\$ 6,600	\$ 6,600	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ -	\$ 242	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses		\$ 160,036	\$ 180,325	\$ 212,845	\$ 212,845	\$ 212,845	\$ -	0.00%

Total Department		\$ 286,131	\$ 295,877	\$ 330,518	\$ 330,913	\$ 330,913	\$ 395	0.12%
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Footnotes:

Salaries:

¹ Department Head - Anticipated COLA will be budgeted for in Salary Reserve budget.

² Principal Account Clerk - Incumbent was hired at a lower salary than predecessor.

Purchased Services:

³ Training & Development - Continuing education opportunities to enhance professional development.

⁴ Dues & Memberships - For professional association dues and subscriptions to enhance professional development.

⁵ State reimburses 75% of the cost in the subsequent FY; FY21 benefits paid will be reimbursed in FY22 and FY22 benefits paid will be reimbursed in FY23.

Library



FY 2022 Operational Budget Request

Department Head: Manuel Leite

Mission:

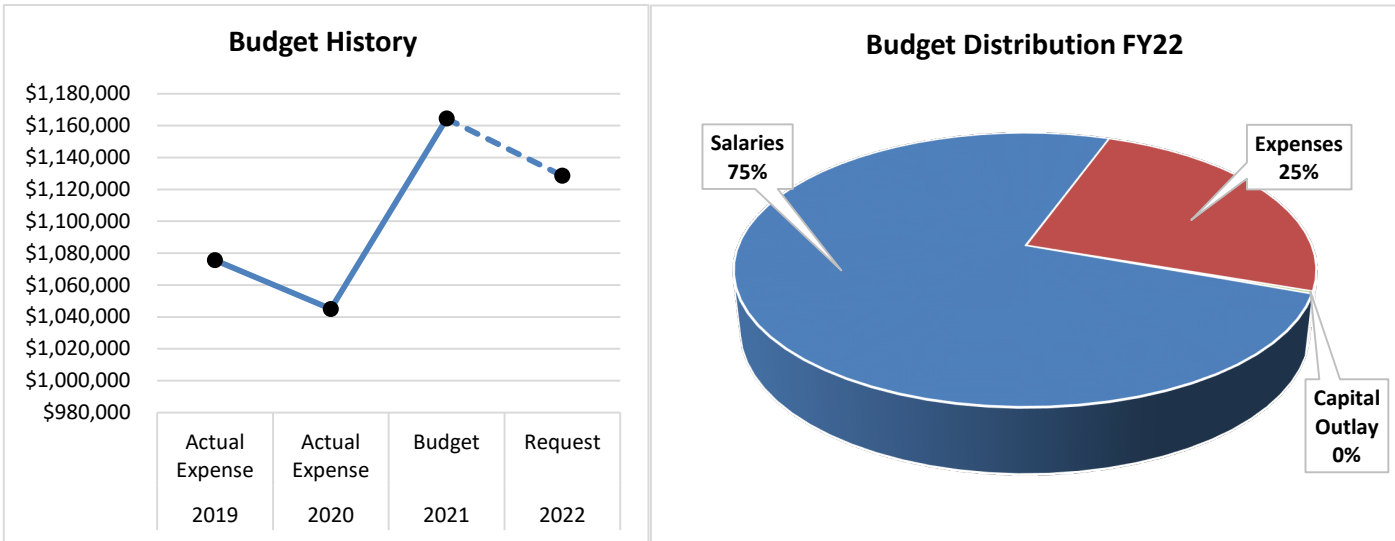
The Boyden Library provides the best materials, both contemporary, and traditional, for all ages and all interests, expert guidance to the world of information, opportunities for lifelong learning, a connection to Foxborough's history, a community gathering place.

The Boyden Librarywe've got something for you!

Budget Highlights for FY 2022:

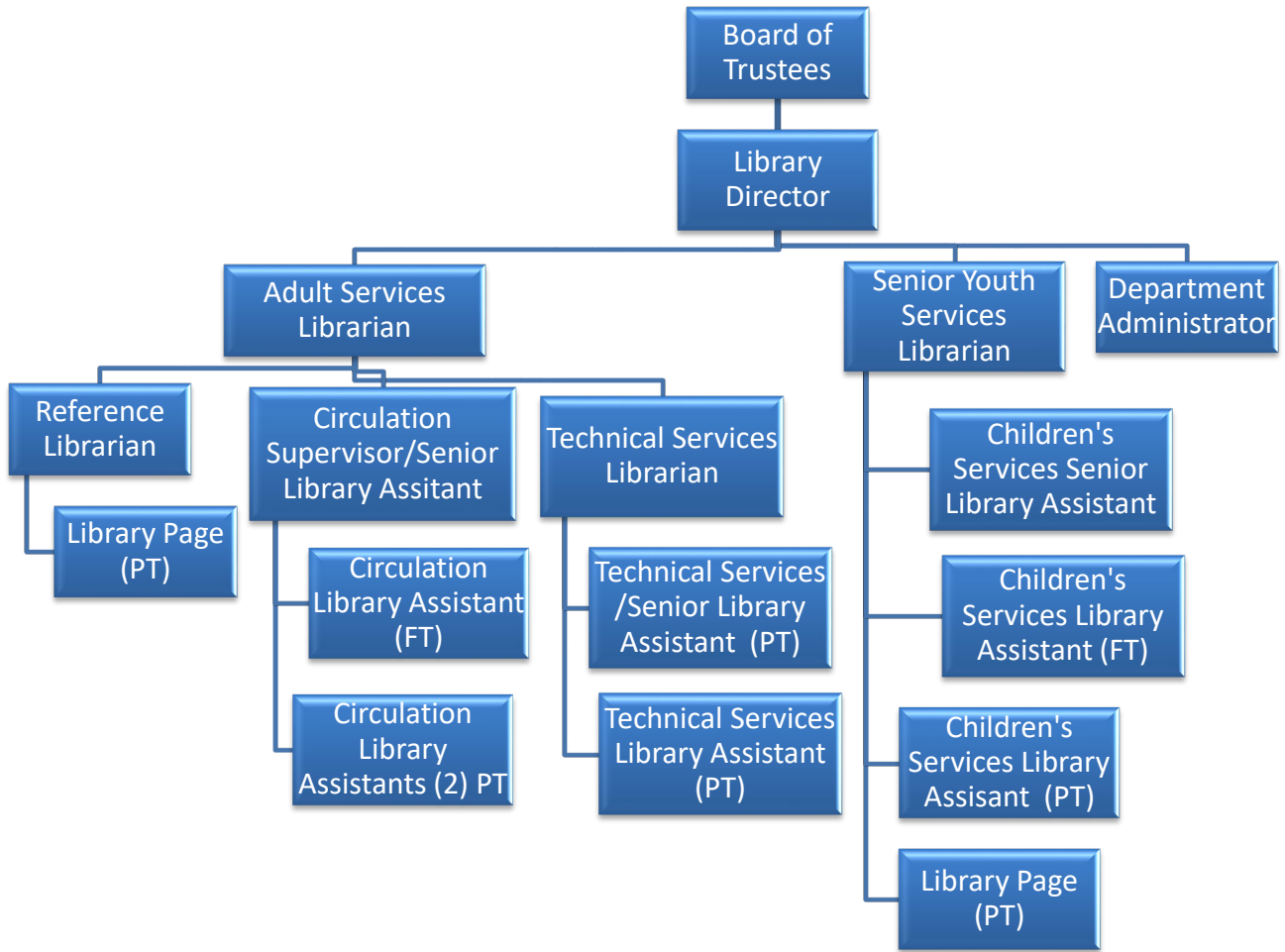
- Overall budget decreasing 3%.
- One new position originally requested but subsequently removed: Librarian Level II (Young Adult). Full time position (35 hours) at a starting rate of \$31.15/hr.
- Expenses budget request adjusted after removal of Teen Librarian.
- Personnel budget lines include only step increases with the exception of non-union personnel. COLA's are budgeted for in a separate Salary Reserve budget.
- Costs for Sunday hours are included in the operating budget.

Budget Summary



Library

Department - Organizational Summary



Total Staff - # of FTE's 13.5 FTE

Notes

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

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	824,508	820,357	902,174	845,762	(56,412)	-6.25%
Expenses	248,150	221,684	259,225	279,800	20,575	7.94%
Capital Outlay	3,000	3,000	3,000	3,000	-	0.00%
Total	1,075,658	1,045,041	1,164,399	1,128,562	(35,837)	-3.08%

Library



Department: Line item budget

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
LIBRARY DIRECTOR	¹	\$ 99,237	\$ 104,025	\$ 107,773	\$ 112,189	\$ 112,189	\$ 4,416	4.10%
PROFESSIONAL LIBRARIAN		\$ 146,336	\$ 152,002	\$ 154,450	\$ 140,590	\$ 140,590	\$ (13,860)	-8.97%
SUBSTITUTE LIB LEVEL II		\$ 7,807	\$ 3,680	\$ 9,888	\$ 9,888	\$ 9,888	\$ -	0.00%
LIBRARIAN LEVEL II	²	\$ 136,277	\$ 142,025	\$ 144,313	\$ 147,702	\$ 147,702	\$ 3,389	2.35%
SUBSTITUTE LIBRARY ASSISTANT		\$ 10,799	\$ 8,968	\$ 12,773	\$ 12,773	\$ 12,773	\$ -	0.00%
SENIOR LIBRARY ASSISTANT		\$ 131,463	\$ 154,661	\$ 136,402	\$ 131,822	\$ 131,822	\$ (4,580)	-3.36%
LIBRARY ASST/CLERK TYPIST		\$ 195,271	\$ 169,149	\$ 203,327	\$ 185,223	\$ 185,223	\$ (18,104)	-8.90%
DEPARTMENT COORDINATOR	³	\$ 52,835	\$ 47,567	\$ 53,036	\$ 55,194	\$ 55,194	\$ 2,158	4.07%
LIBRARY PAGES		\$ 22,273	\$ 15,945	\$ 26,238	\$ 26,238	\$ 26,238	\$ -	0.00%
OVERTIME		\$ 642	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SUNDAY HOURS		\$ 12,732	\$ 15,286	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.00%
LONGEVITY		\$ 8,838	\$ 7,051	\$ 6,974	\$ 7,143	\$ 7,143	\$ 169	2.42%
SICK LEAVE/VACATION BUY BACK		\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ (30,000)	-100.00%
Salaries		\$ 824,508	\$ 820,357	\$ 902,174	\$ 845,762	\$ 845,762	\$ (56,412)	-6.25%
COVID-19 EXPENSES		\$ -	\$ (3,547)	\$ -	\$ -	\$ -	\$ -	0.00%
CUSTODIAL SERVICES		\$ 34,000	\$ 32,679	\$ 35,000	\$ 40,000	\$ 40,000	\$ 5,000	14.29%
NETWORK & INFORMATION SYSTEMS		\$ 37,420	\$ 40,440	\$ 41,425	\$ 42,000	\$ 42,000	\$ 575	1.39%
POSTAGE		\$ 253	\$ 162	\$ 300	\$ 300	\$ 300	\$ -	0.00%
BOOK BINDING SERVICES		\$ 581	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OFFICE SUPPLIES		\$ 9,647	\$ 6,579	\$ 8,000	\$ 18,000	\$ 18,000	\$ 10,000	125.00%
IT SUPPLIES		\$ 10,517	\$ 10,922	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.00%
CUSTODIAL SUPPLIES	⁴	\$ 2,087	\$ 6,876	\$ 3,000	\$ 7,000	\$ 7,000	\$ 4,000	133.33%
BOOKS & SUBSCRIPTIONS		\$ 73,011	\$ 60,635	\$ 71,500	\$ 71,500	\$ 71,500	\$ -	0.00%
PERIODICALS & NEWSPAPERS		\$ 7,328	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
BUSINESS SERVICES		\$ 4,121	\$ 5,324	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
AUDIO VISUAL	\$ 30,957	\$ 25,797	\$ 29,000	\$ 30,000	\$ 30,000	\$ 1,000	3.45%
DIGITAL/ELECTRONIC MEDIA	\$ 26,961	\$ 19,296	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	0.00%
OTHER LIBRARY SUPPLIES	\$ 7,309	\$ 8,909	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 3,959	\$ 613	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Expenses	\$ 248,150	\$ 221,684	\$ 259,225	\$ 279,800	\$ 279,800	\$ 20,575	7.94%
TECHNOLOGY EQUIPMENT	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Capital Outlay	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Total Department	\$ 1,075,658	\$ 1,045,041	\$ 1,164,399	\$ 1,128,562	\$ 1,128,562	\$ (35,837)	-3.08%

Footnotes:

Salaries:

¹ Library Director - Increase due to employee per Non-Union pay plan.

² Librarian Level II - Original request included new FT Teen Services Librarian (35 hrs/week at \$31.15 per hour) which was subsequently removed.

³ Department Coordinator - Salary includes step increase only; COLA is budgeted for in separate Salary Reserve budget.

Purchased Services:

⁴ Custodial Supplies - Increase in budget needed to meet the actual needs of the Library.

Recreation



FY 2022 Operational Budget Request

Department Head: Deborah Giardino

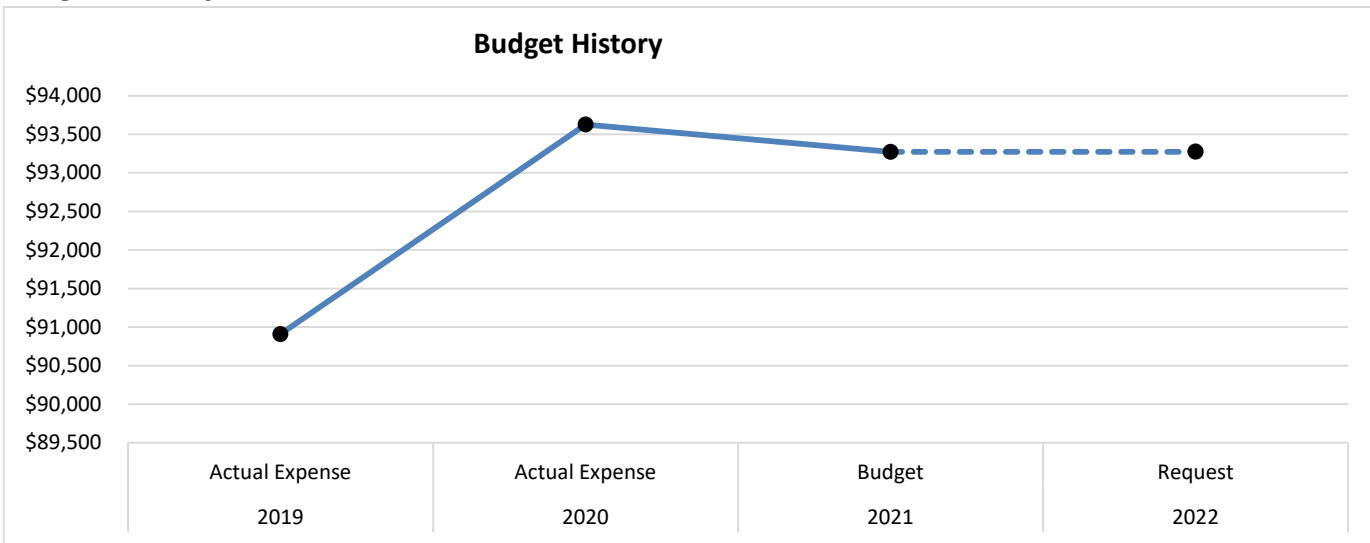
Mission:

The mission of the Recreation Department is to provide recreation, community events, and programs for all ages. To research, develop, and implement programs which remain primarily self funded.

Budget Highlights for FY 2022:

- The General Fund Recreation budget covers only the Recreation Director's salary.
- All other staff salaries and operational expenses are paid via the Recreation Revolving Fund.
- Level fund budget requested for FY22. Longevity to remain the same and no additional step increases will be due. Expected COLA will be budgeted for in Salary Reserve budget.
- While it has been a challenge during the current pandemic, the department will continue to develop new and innovative ways to raise funds to assist in maintaining current recreation programs and properties.

Budget Summary



Recreation

Department - Organizational Summary

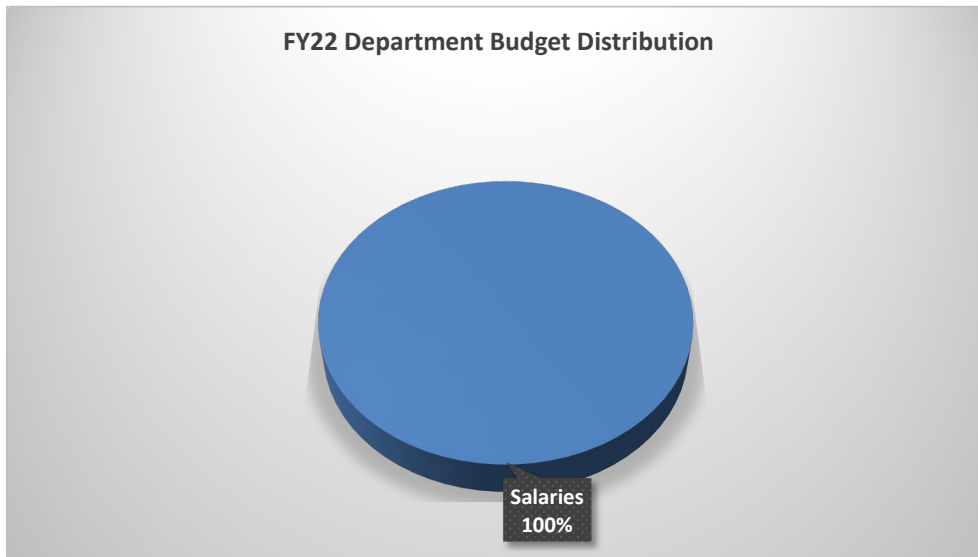


Total Staff - # of FTE's 1

Notes

Recreation Department: Includes only the Director's salary.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	90,910	93,626	93,273	93,273	0	0.00%
Total	90,910	93,626	93,273	93,273	0	0.00%



Recreation



Department: Line item budget

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
RECREATION DIRECTOR	¹	\$ 90,085	\$ 92,601	\$ 92,248	\$ 92,248	\$ 92,248	\$ 0	0.00%
LONGEVITY		\$ 825	\$ 1,025	\$ 1,025	\$ 1,025	\$ 1,025	\$ -	0.00%
Salaries		\$ 90,910	\$ 93,626	\$ 93,273	\$ 93,273	\$ 93,273	\$ 0	0.00%

Total Department		\$ 90,910	\$ 93,626	\$ 93,273	\$ 93,273	\$ 93,273	\$ 0	0.00%
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Footnotes:

Salaries:

¹ Recreation Director - salary paid via General Fund.

Historical Commission



FY 2022 Operational Budget Request

Chairman: Mark Ferencik

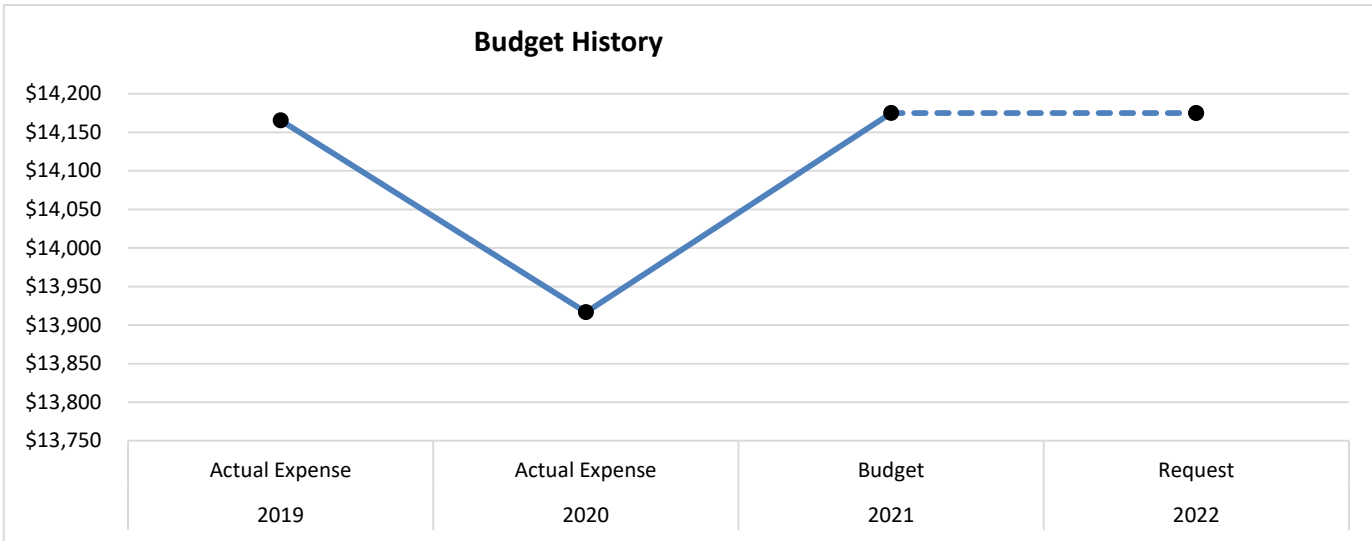
Mission:

The mission of the Historical Commission is to ensure that the historic resources and assets of Foxborough, which are key to its identity, are preserved and protected for future generations. Through preservation, education, advocacy and partnership we strive to preserve all the resources that document our heritage including houses, streetscapes, landscapes, collections and cultural traditions. We will be alert to threats and be a focal point for action and create vehicles to promote preservation. We will collect, exhibit and conserve artifacts and archival materials made, used or associated with Foxborough.

Budget Highlights for FY 2022:

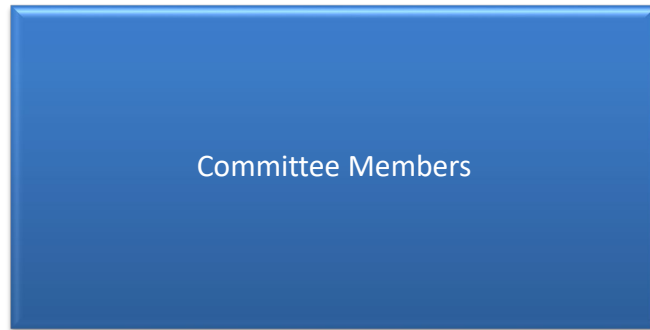
- Continue building a digital database of Foxboro Reporters for research.
- New historical marker(s).
- Continue cemetery preservation.
- Level fund budget requested for FY22.

Budget Summary



Historical Commission

Department - Organizational Summary

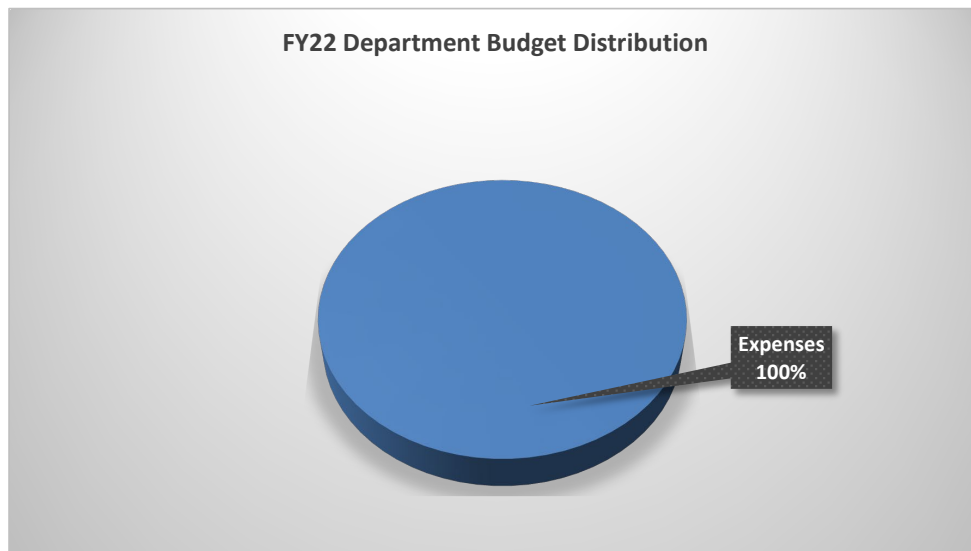


Total Staff - # of FTE's NONE

Notes

Historical Commission Department: Includes the Chairman and members

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	14,166	13,917	14,175	14,175	-	0.00%
Total	14,166	13,917	14,175	14,175	-	0.00%



Historical Commission



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
BUILDING MAINTENANCE	\$ 206	\$ -	\$ 2,480	\$ 2,480	\$ 2,480	\$ -	0.00%
BLDG MAINT SVCS-SECURITY	\$ 3,072	\$ 3,083	\$ 1,766	\$ 1,766	\$ 1,766	\$ -	0.00%
POSTAGE	\$ 53	\$ 69	\$ 100	\$ 100	\$ 100	\$ -	0.00%
OTHER DEPARTMENTAL SUPPLIES	\$ 3,119	\$ 413	\$ 4,829	\$ 4,829	\$ 4,829	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 7,630	\$ 9,032	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
SIGNS & MARKERS	\$ 86	\$ 1,319	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
Expenses	\$ 14,166	\$ 13,917	\$ 14,175	\$ 14,175	\$ 14,175	\$ -	0.00%

Total Department	\$ 14,166	\$ 13,917	\$ 14,175	\$ 14,175	\$ 14,175	\$ -	0.00%
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Footnotes:

Purchased Services:

Level fund budget requested for FY22.

Debt Service



FY 2022 Operational Budget Request

Department Head: George Samia

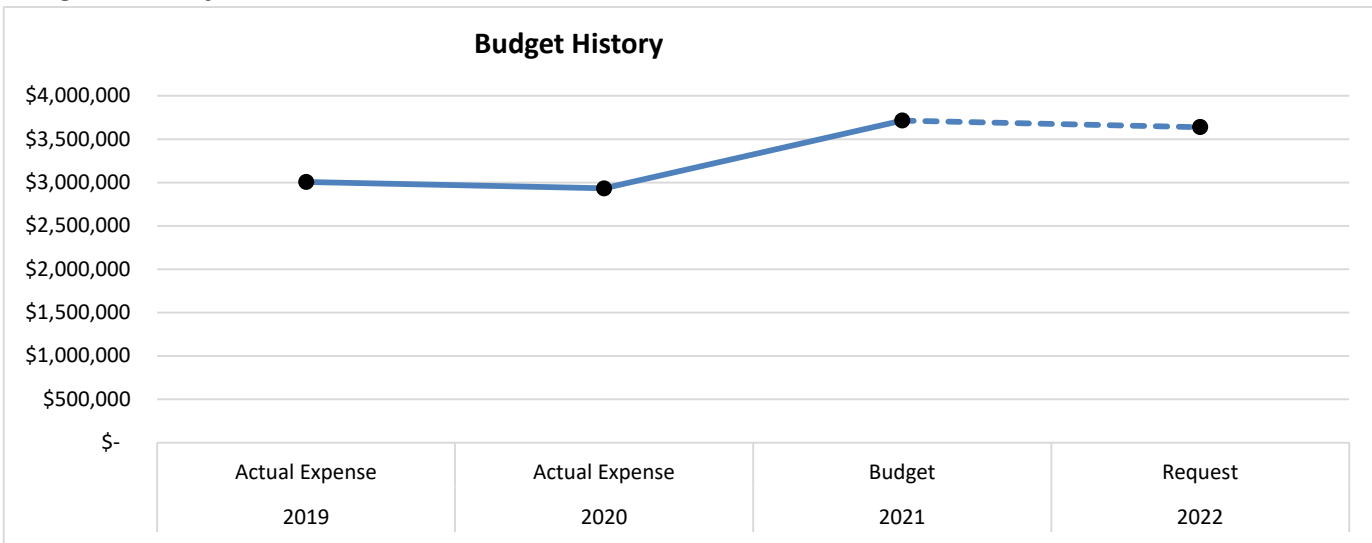
Mission:

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

Budget Highlights for FY 2022:

- No new debt added in FY21 for the General Fund.
- Debt service schedule for FY22 is showing an overall decrease of 2.06%. (0.31% decrease in principal, 6.39% decrease in interest, and level fund expense budget of \$25K to address debt issuance expenses and/or short term borrowing needs).
- Burrell School new debt was added to the debt service schedule in FY21.
- This is a fixed cost budget.

Budget Summary



Debt Service

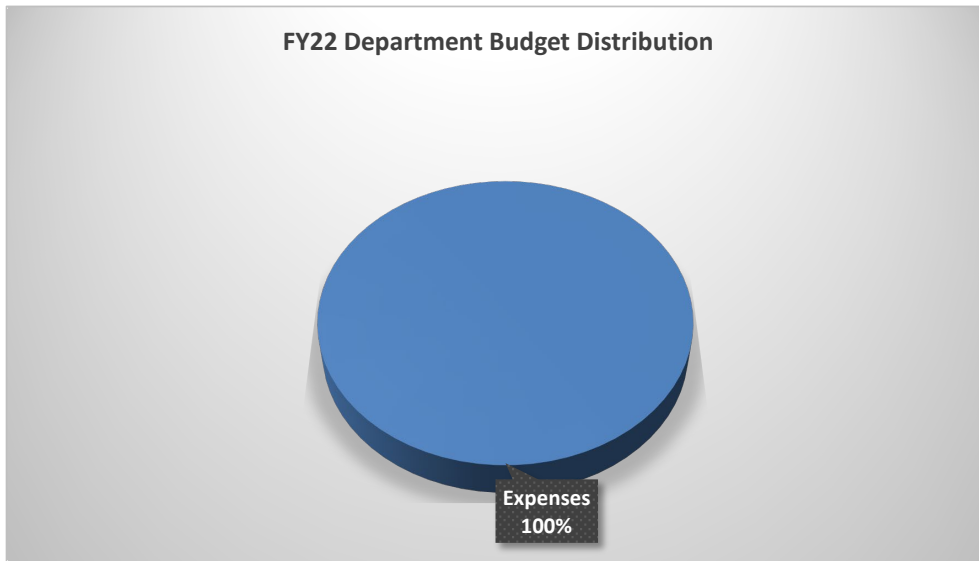
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	3,007,997	2,933,437	3,713,923	3,637,570	(76,353)	-2.06%
Total	3,007,997	2,933,437	3,713,923	3,637,570	(76,353)	-2.06%



Debt Service



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
PRINCIPAL - LAND ACQ (MILL ST)	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
PRINCIPAL - PS BLDG (EXCL1)	\$ 389,000	\$ 389,000	\$ 383,000	\$ 379,000	\$ 379,000	\$ (4,000)	-1.04%
PRINCIPAL - PS BLDG (EXCL2)	\$ 224,000	\$ 221,000	\$ 219,000	\$ 217,000	\$ 217,000	\$ (2,000)	-0.91%
PRINCIPAL - AHERN SCHL (EXCL1)	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	0.00%
PRINCIPAL - AHERN SCHL (EXCL2)	\$ 210,000	\$ 209,000	\$ 207,000	\$ 199,000	\$ 199,000	\$ (8,000)	-3.86%
PRINCIPAL - BURRELL SCHL	\$ -	\$ -	\$ 443,000	\$ 450,000	\$ 450,000	\$ 7,000	1.58%
PRINCIPAL - HS GAS CONVERSION	\$ 7,000	\$ 7,000	\$ 7,000	\$ 6,000	\$ 6,000	\$ (1,000)	-14.29%
PRINCIPAL - HS RENOVATION	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ -	0.00%
PRINCIPAL-TOWN HALL	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ -	0.00%
PRINCIPAL - LIBRARY RENOVATION	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ -	0.00%
PRINCIPAL - LANDFILL CL (EXCL)	\$ 95,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -	0.00%
SUBTOTAL PRINCIPAL	\$ 2,285,000	\$ 2,281,000	\$ 2,619,000	\$ 2,611,000	\$ 2,611,000	\$ (8,000)	-0.31%
INTEREST - LAND ACQ (MILL ST)	\$ 13,950	\$ 10,950	\$ 7,950	\$ 5,325	\$ 5,325	\$ (2,625)	-33.02%
INTEREST - PS BLDG (EXCL1)	\$ 73,155	\$ 61,485	\$ 49,905	\$ 38,475	\$ 38,475	\$ (11,430)	-22.90%
INTEREST - PS BLDG (EXCL2)	\$ 54,450	\$ 47,775	\$ 41,175	\$ 34,635	\$ 34,635	\$ (6,540)	-15.88%
INTEREST - LIBRARY RENOVATION	\$ 150,787	\$ 138,830	\$ 126,873	\$ 114,916	\$ 114,916	\$ (11,957)	-9.42%
INTEREST - AHERN SCHL (EXCL1)	\$ 8,450	\$ 5,850	\$ 3,250	\$ 975	\$ 975	\$ (2,275)	-70.00%
INTEREST - AHERN SCHL (EXCL2)	\$ 39,060	\$ 32,775	\$ 26,535	\$ 20,445	\$ 20,445	\$ (6,090)	-22.95%
INTEREST - BURRELL SCHL	\$ -	\$ -	\$ 488,739	\$ 481,994	\$ 481,994	\$ (6,745)	-1.38%
INTEREST - HS GAS CONVERSION	\$ 1,065	\$ 855	\$ 645	\$ 450	\$ 450	\$ (195)	-30.23%
INTEREST - HS RENOVATION	\$ 214,498	\$ 198,992	\$ 183,486	\$ 167,334	\$ 167,334	\$ (16,152)	-8.80%
INTEREST-TOWN HALL	\$ 161,432	\$ 152,754	\$ 141,365	\$ 137,021	\$ 137,021	\$ (4,344)	-3.07%
INTEREST - LANDFILL CL (EXCL)	\$ 5,700	\$ 1,900	\$ -	\$ -	\$ -	\$ -	0.00%
SUBTOTAL INTEREST	\$ 722,547	\$ 652,167	\$ 1,069,923	\$ 1,001,570	\$ 1,001,570	\$ (68,353)	-6.39%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
FINANCIAL SERVICES	\$ 450	\$ 270	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
<i>SUBTOTAL EXPENSE</i>	\$ 450	\$ 270	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Expenses	\$ 3,007,997	\$ 2,933,437	\$ 3,713,923	\$ 3,637,570	\$ 3,637,570	\$ (76,353)	-2.06%

Total Department	\$ 3,007,997	\$ 2,933,437	\$ 3,713,923	\$ 3,637,570	\$ (76,353)	-2.06%
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Footnotes:

Purchased Services:

Overall debt service costs are decreasing 2.06%; no new debt issued.

Pensions



FY 2022 Operational Budget Request

Department Head: George Samia

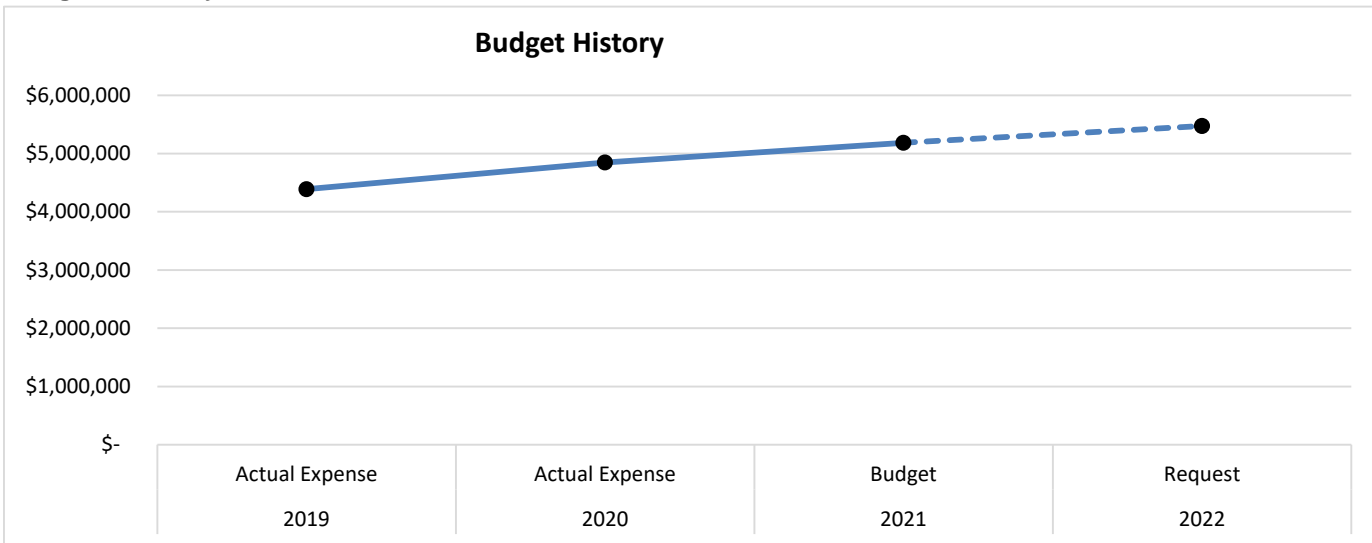
Mission:

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

Budget Highlights for FY 2022:

- Increase in line with historical costs. Estimating an 8% increase for FY22 pending final amount from NCRS.
- The Town will continue to appropriate the actuarially calculated amount of money needed, as determined by the NCRS, to fully fund pensions for the Town of Foxborough retirees.
- This is a fixed cost budget.

Budget Summary



Pensions

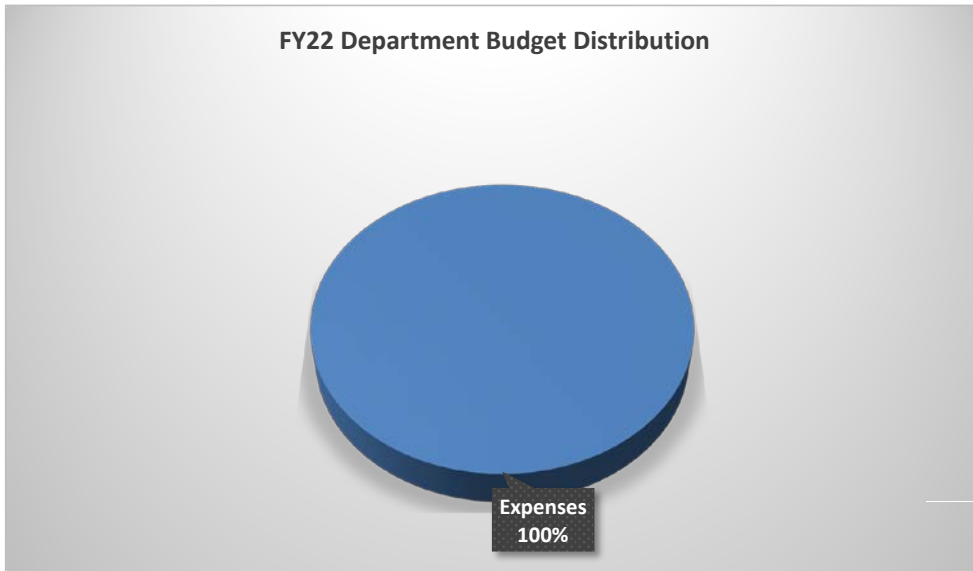
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	4,388,893	4,844,077	5,185,943	5,473,537	287,594	5.55%
Total	4,388,893	4,844,077	5,185,943	5,473,537	287,594	5.55%



Pensions



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021	
						\$ (+/-)	% (+/-)
RETIREMENT ASSESSMENT	\$ 4,388,893	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 5,473,537	\$ 287,594	5.55%
Expenses	\$ 4,388,893	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 5,473,537	\$ 287,594	5.55%

Total Department	\$ 4,388,893	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 5,473,537	\$ 287,594	5.55%
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Footnotes:

Purchased Services:

Annual assessment per Norfolk County Retirement System.

Unemployment Compensation



FY 2022 Operational Budget Request

Department Head: William Keegan

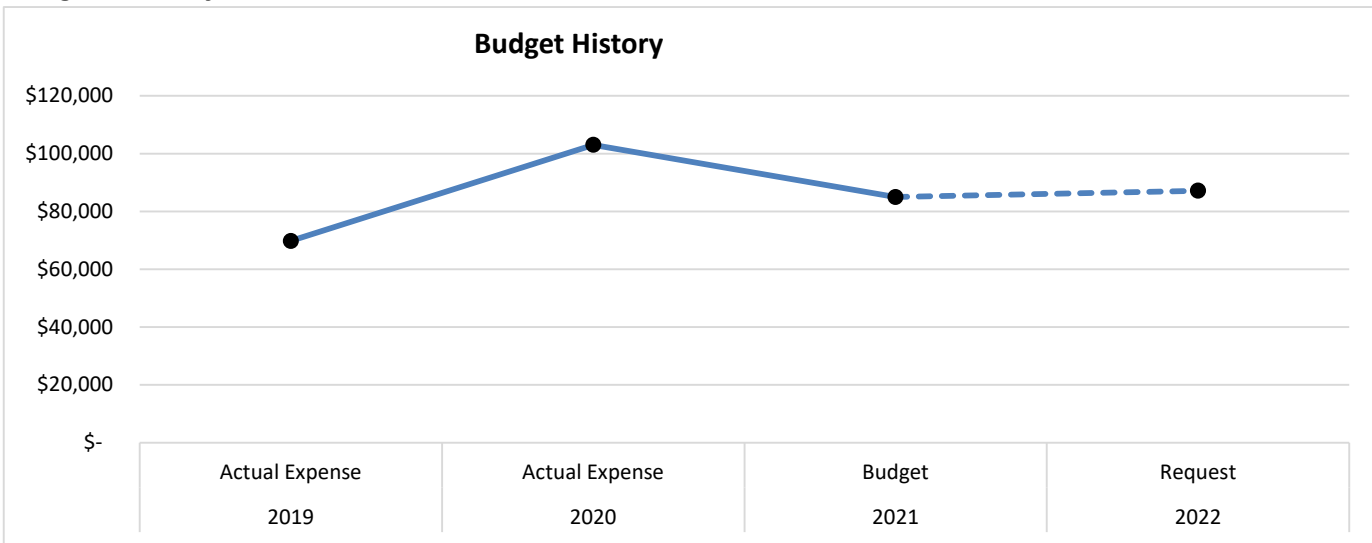
Mission:

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

Budget Highlights for FY 2022:

- Increase in line with Town Manager guidance and to cover anticipated increases due to Covid-19.
- The Town will continue to provide funding to pay for this coverage but also minimize exposure that would allow employees to become displaced and thereby minimizing their ability to collect on this coverage.
- This is a fixed cost budget.

Budget Summary



Unemployment Compensation

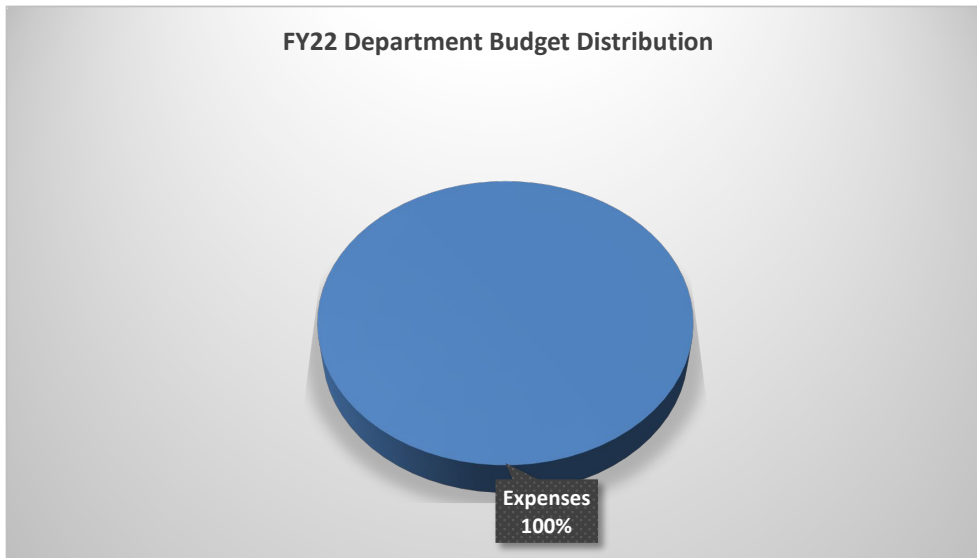
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

Unemployment Department: No salary costs included in this budget; only unemployment costs.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	69,824	103,000	85,000	87,125	2,125	2.50%
Total	69,824	103,000	85,000	87,125	2,125	2.50%



Unemployment Compensation



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021	
						\$ (+/-)	% (+/-)
UNEMPLOYMENT COMPENSATION	\$ 69,824	\$ 103,000	\$ 85,000	\$ 87,125	\$ 87,125	\$ 2,125	2.50%
Expenses	\$ 69,824	\$ 103,000	\$ 85,000	\$ 87,125	\$ 87,125	\$ 2,125	2.50%

Total Department	\$ 69,824	\$ 103,000	\$ 85,000	\$ 87,125	\$ 87,125	\$ 2,125	2.50%
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Footnotes:

Purchased Services:

¹ Budget increase in line with Town Manager guidance to cover anticipated increases to unemployment costs due to Covid-19.

Group Insurance



FY 2022 Operational Budget Request

Department Head: George Samia

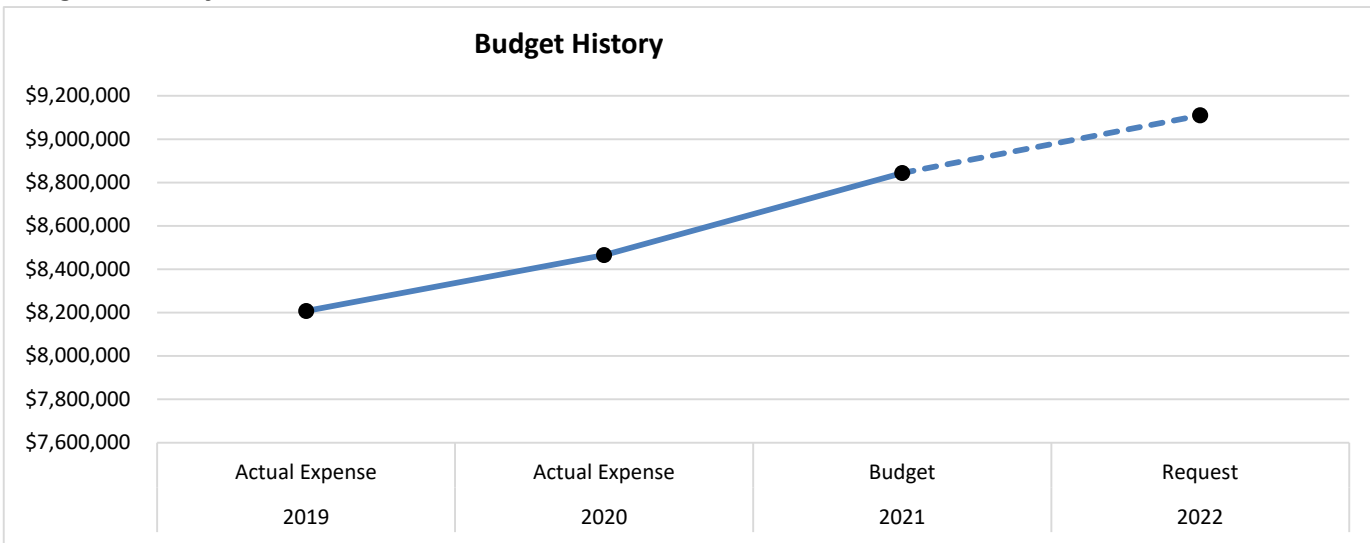
Mission:

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

Budget Highlights for FY 2022:

- Increase is estimated at 3% pending final numbers from MIIA.
- The Town will continue to review current policies in effect to determine whether the base plan can be modified or changed in order to reduce costs while maintaining adequate coverage.
- This is a fixed cost budget.

Budget Summary



Group Insurance

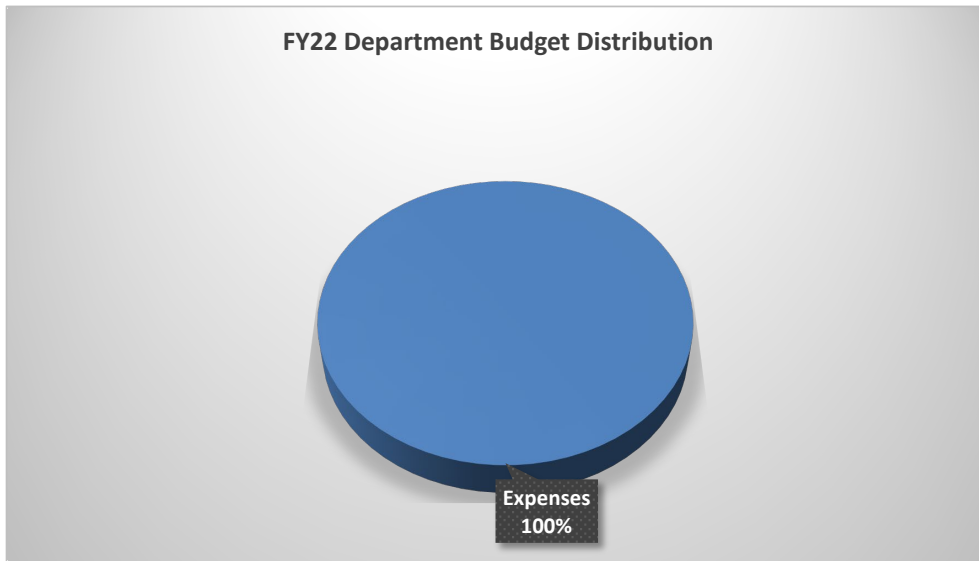
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

Group Insurance Department: No salary costs included in this budget; only the Town's share of insurance.

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	8,207,604	8,465,329	8,843,988	9,109,308	265,320	3.00%
Total	8,207,604	8,465,329	8,843,988	9,109,308	265,320	3.00%



Group Insurance



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021	
						\$ (+/-)	% (+/-)
HEALTH INSURANCE	\$ 7,472,881	\$ 7,727,090	\$ 7,950,000	\$ 8,188,500	\$ 8,188,500	\$ 238,500	3.00%
LIFE INSURANCE	\$ 28,043	\$ 28,627	\$ 28,000	\$ 28,840	\$ 28,840	\$ 840	3.00%
MEDICARE TAX	\$ 683,206	\$ 675,801	\$ 824,088	\$ 848,811	\$ 848,811	\$ 24,723	3.00%
EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ -	\$ 3,000	\$ 3,090	\$ 3,090	\$ 90	3.00%
HEALTH/MEDICAL SERVICES	\$ 6,002	\$ 6,742	\$ 7,000	\$ 7,210	\$ 7,210	\$ 210	3.00%
CONSULTING SERVICES	\$ 17,471	\$ 27,069	\$ 31,900	\$ 32,857	\$ 32,857	\$ 957	3.00%
Expenses	\$ 8,207,604	\$ 8,465,329	\$ 8,843,988	\$ 9,109,308	\$ 9,109,308	\$ 265,320	3.00%

Total Department	\$ 8,207,604	\$ 8,465,329	\$ 8,843,988	\$ 9,109,308	\$ 9,109,308	\$ 265,320	3.00%
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Footnotes:

Purchased Services:

Anticipated increase estimated at 3%; numbers will be adjusted once we receive final amounts from MIIA.

Risk Management



FY 2022 Operational Budget Request

Department Head: William Keegan

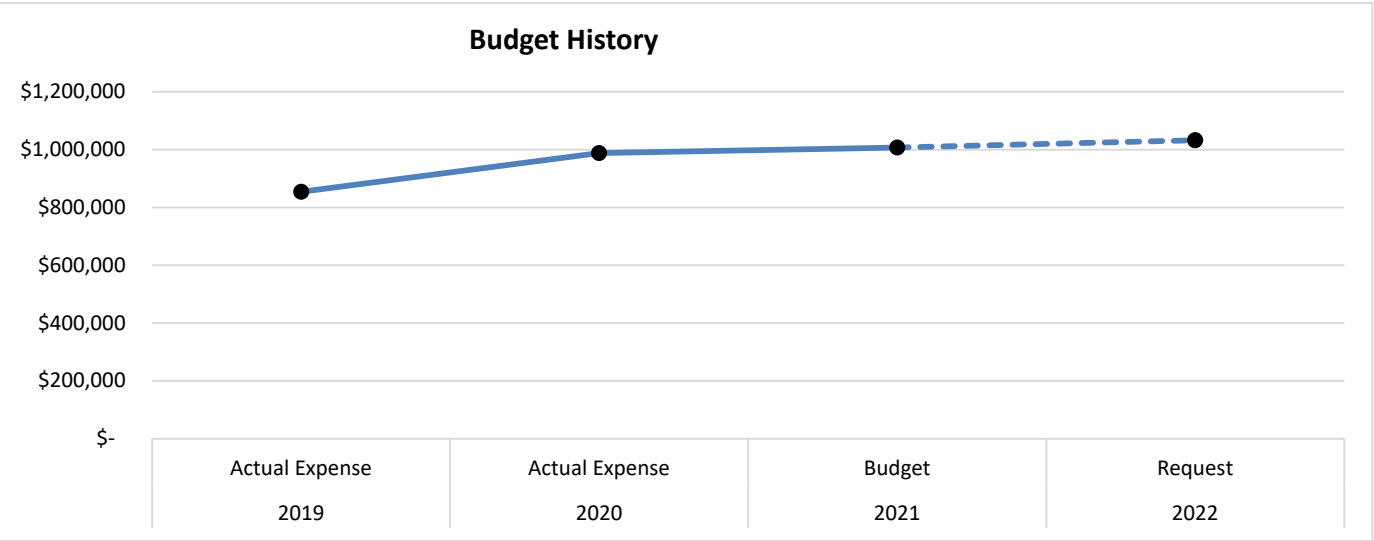
Mission:

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

Budget Highlights for FY 2022:

- Increase in line with Town Manager guidance to account for anticipated increases.
- The Town will continue to update and review all insurance policies, property lists, and employee records to maintain adequate insurance protection for the Town.
- This is a fixed cost budget.

Budget Summary



Risk Management

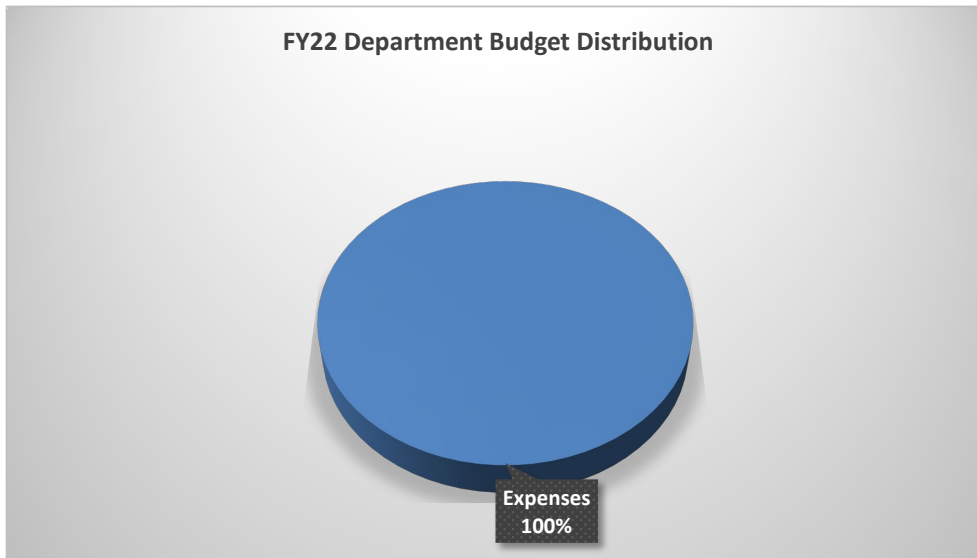
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	854,165	987,879	1,007,128	1,032,307	25,179	2.50%
Total	854,165	987,879	1,007,128	1,032,307	25,179	2.50%



Risk Management



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021	
						\$ (+/-)	% (+/-)
WORKERS COMPENSATION	\$ 269,647	\$ 300,292	\$ 302,000	\$ 309,550	\$ 309,550	\$ 7,550	2.50%
COMPREHENSIVE LIABILITY	\$ 516,043	\$ 638,772	\$ 660,028	\$ 676,529	\$ 676,529	\$ 16,501	2.50%
AMBULANCE ATTENDANTS LIABILITY	\$ 6,960	\$ 7,173	\$ 10,000	\$ 10,250	\$ 10,250	\$ 250	2.50%
OTHER LIABILITY INSURANCE	\$ 3,522	\$ 3,520	\$ 11,000	\$ 11,275	\$ 11,275	\$ 275	2.50%
PUBLIC EMPLOYEE BOND	\$ 1,662	\$ 1,610	\$ 2,100	\$ 2,153	\$ 2,153	\$ 53	2.52%
DEDUCTIBLES	\$ 8,259	\$ 36,512	\$ 22,000	\$ 22,550	\$ 22,550	\$ 550	2.50%
PRIOR YEAR BILLS	\$ 48,072	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Expenses	\$ 854,165	\$ 987,879	\$ 1,007,128	\$ 1,032,307	\$ 1,032,307	\$ 25,179	2.50%

Total Department	\$ 854,165	\$ 987,879	\$ 1,007,128	\$ 1,032,307	\$ 1,032,307	\$ 25,179	2.50%
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Footnotes:

Purchased Services:

Overall 2.5% increase in line with the Town Manager guidance to cover anticipated increases.

Reserve Fund



FY 2022 Operational Budget Request

Chairman: Larry Ooi

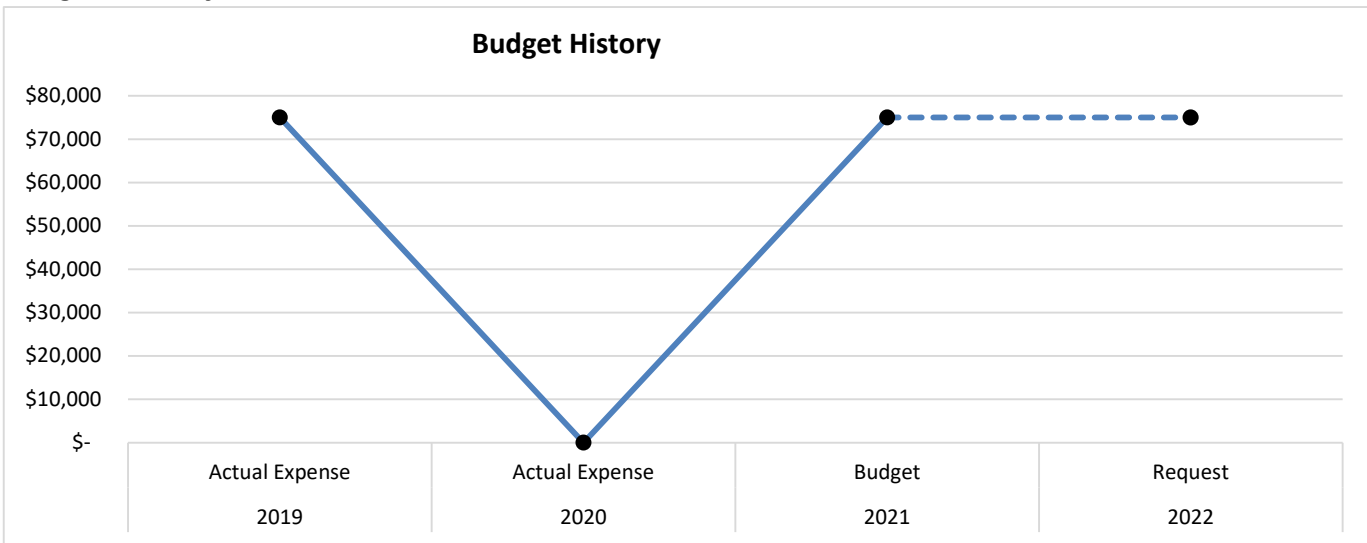
Mission:

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

Budget Highlights for FY 2022:

- Level fund budget requested for FY22.
- The Reserve Fund is an appropriated contingency account that is allocated during the year by vote of the Advisory Committee pursuant to petition by the Town Manager on behalf of departments.
- Requests will continue to be reviewed by Finance and approved by the Town Manager before being submitted to the Advisory Committee.

Budget Summary



Reserve Fund

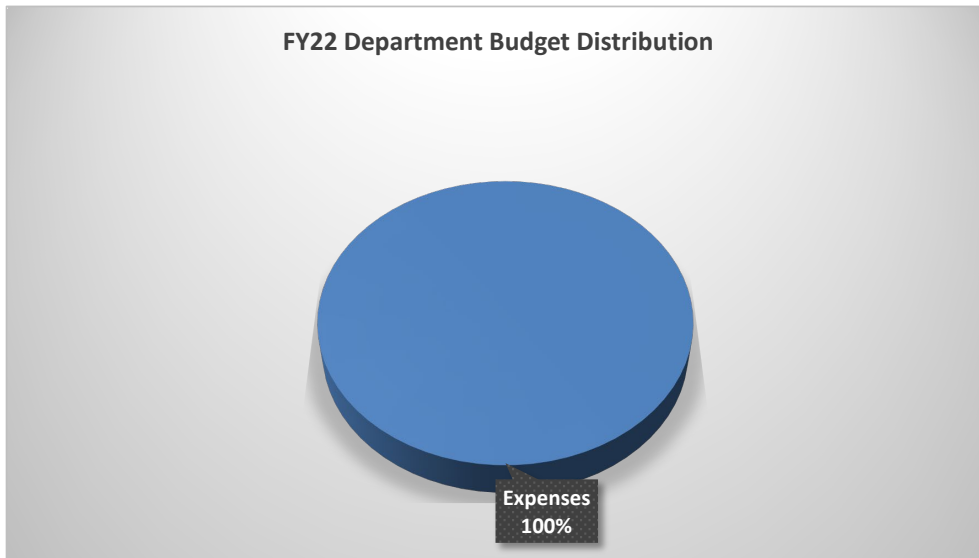
Department - Organizational Summary

Total Staff - # of FTE's NONE

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

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	75,000	-	75,000	75,000	-	0.00%
Total	75,000	-	75,000	75,000	-	0.00%



Department Name



Department: Line item budget

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
RESERVE FUND TRANSFERS	¹	\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Expenses		\$ 75,000	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%

Total Department \$ 75,000 \$ - \$ 75,000 \$ 75,000 \$ 75,000 \$ - **0.00%**

Footnotes:

Expenses:

¹ There were no transfers needed in Fiscal Year 2020. This was the first time in at least the last 10 fiscal years.

Level fund budget requested for FY22 to meet extraordinary or unforeseen expenditures per MGL Chp 40 Section 6.

Salary Reserve Fund



FY 2022 Operational Budget Request

Department Head: Bill Keegan

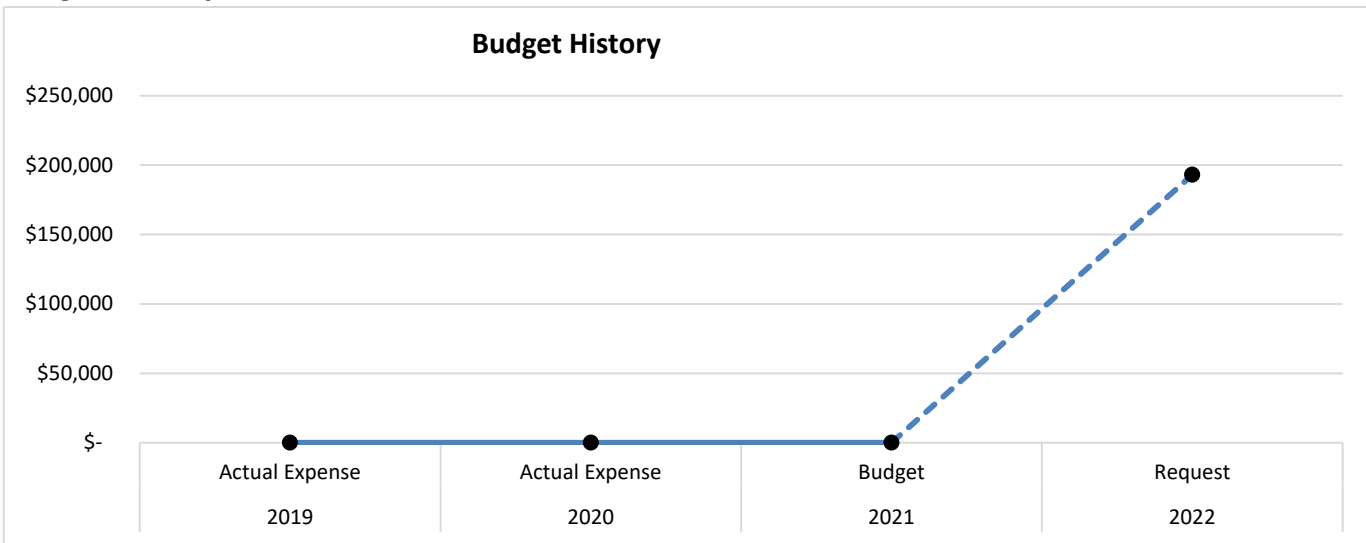
Mission:

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

Budget Highlights for FY 2022:

- This is a new departmental budget proposed for FY22. These expenses historically have been budgeted for in each of the departmental budgets that include salary funds.
- Proposed funding is intended to provide scale adjustment, merit, collective bargaining costs, retirement payouts, accrual payouts, as well as reclassification, market adjustments, and any unanticipated adjustments.
- Funding for salary adjustments is appropriated to a single reserve account and then, pursuant to the authorization of Town Meeting, is transferred (after the July 1 start of the fiscal year) to the various operating accounts based upon actual requirements. In accordance with the Town Meeting vote, the Town Manager will report all transfers to both the Board of Selectmen and the Advisory Committee.
- This procedure avoids the need to estimate salary adjustments in each of the separate operational accounts and

Budget Summary



Salary Reserve Fund

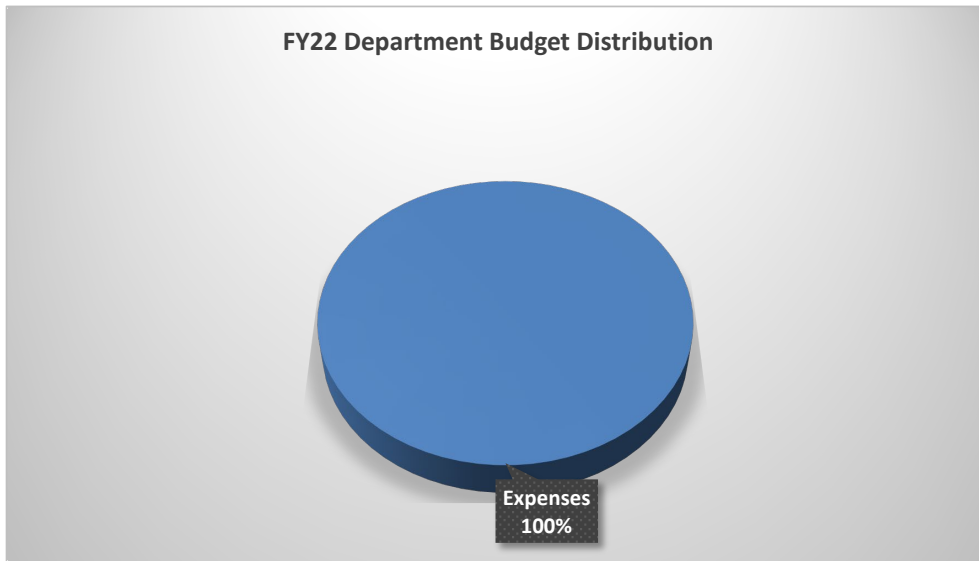
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes This budget includes funds for outstanding collective bargaining agreements as well as pending retirement payouts and unexpected salary adjustments. Funds unused as of the end of the fiscal year will be closed out to Free Cash.

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	-	-	-	193,000	193,000	100.00%
Total	-	-	-	193,000	193,000	100.00%



Salary Reserve Fund



Department: Line item budget

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
SALARY RESERVE FUND TRANSFERS	¹	\$ -	\$ -	\$ -	\$ 193,000	\$ 193,000	\$ 193,000	100.00%
Expenses		\$ -	\$ -	\$ -	\$ 193,000	\$ 193,000	\$ 193,000	100.00%

Total Department		\$ -	\$ -	\$ -	\$ 193,000	\$ 193,000	\$ 193,000	100.00%
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Footnotes:

Expenses:

¹ Transfers will be done as authorized by the Town Manager on an as needed basis and will be reported to the Selectmen and Advisory Committee. The Town Manager is authorized to transfer funds between departmental budgets. Estimated amounts will be calculated for each fiscal year based on actual needs.

State & County Assessments



FY 2022 Unappropriated Accounts

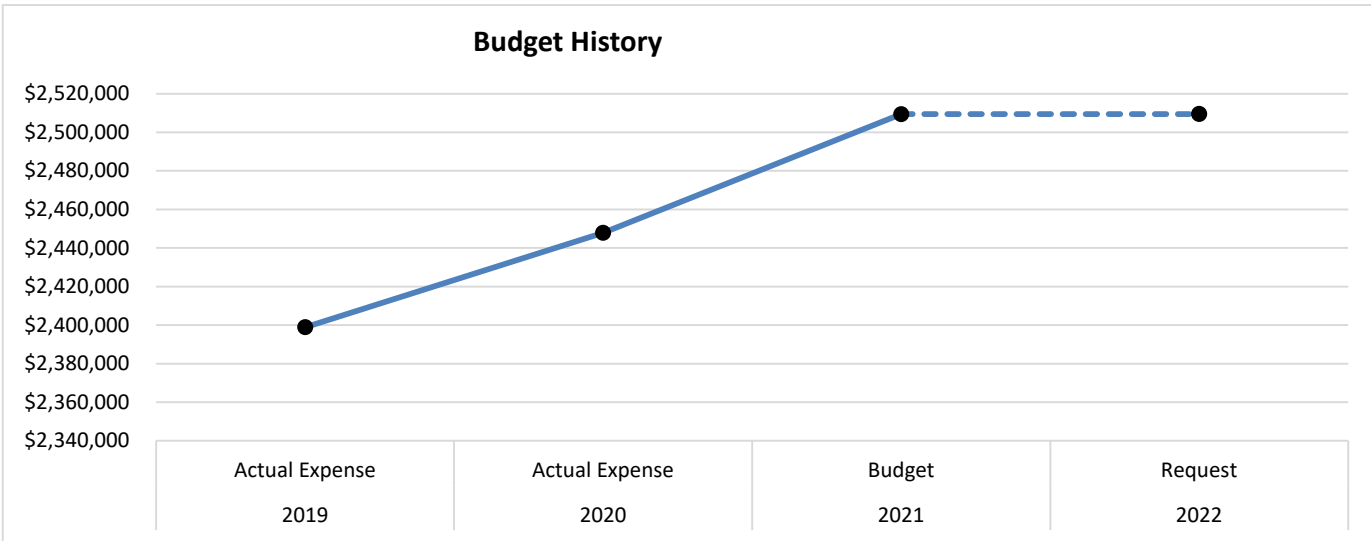
Mission:

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

Description:

- The FY22 Town fiscal plan allows for state & county assessments to increase based on the most recent governor's proposal.
- State charges levied on the Town by state law are not subject to Town Meeting appropriation; this budget is for informational purposes. The Town's monthly state aid distribution is reduced by these assessments.
- Before the assessment amount is finalized, it requires review and approval of the Massachusetts State Legislature and then the signature of the Governor.
- Norfolk County tax assessment is billed to the Town twice per year.

Budget Summary



State & County Assessments

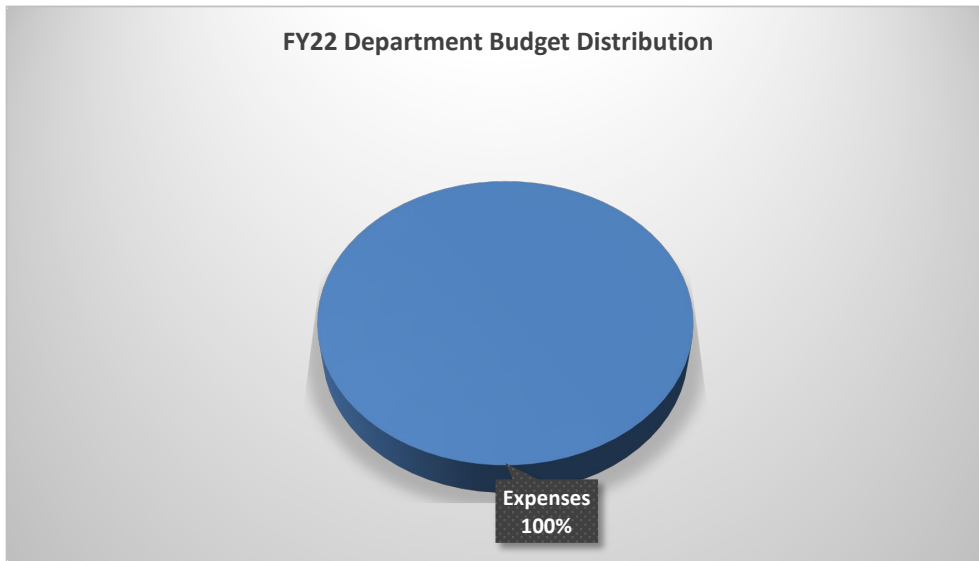
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2019	2020	2021	2022	2021 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	2,398,866	2,447,845	2,509,459	2,509,459	-	0.00%
Total	2,398,866	2,447,845	2,509,459	2,509,459	-	0.00%



State & County Assessments



Department: Line item budget

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
MOSQUITO CONTROL PROJECTS	\$ 77,471	\$ 83,899	\$ 86,825	\$ 86,825	\$ 86,825	\$ -	0.00%
AIR POLLUTION CONTROL	\$ 6,029	\$ 6,145	\$ 6,288	\$ 6,288	\$ 6,288	\$ -	0.00%
METRO AREA PLANNING COUNCIL	\$ 9,095	\$ 9,347	\$ 9,486	\$ 9,486	\$ 9,486	\$ -	0.00%
RMV NON-RENEWAL FEES	\$ 16,240	\$ 14,886	\$ 17,980	\$ 17,980	\$ 17,980	\$ -	0.00%
REGIONAL TRANSIT	\$ 128,148	\$ 131,352	\$ 134,635	\$ 134,635	\$ 134,635	\$ -	0.00%
SPECIAL EDUCATION ASSESSMENT	\$ 2,137	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SCHOOL CHOICE SENDING TUITION	\$ 34,719	\$ 77,440	\$ 78,792	\$ 78,792	\$ 78,792	\$ -	0.00%
CHARTER SCHOOL SENDING TUITION	\$ 1,963,762	\$ 1,960,741	\$ 1,998,376	\$ 1,998,376	\$ 1,998,376	\$ -	0.00%
NORFOLK COUNTY TAX	\$ 161,265	\$ 164,035	\$ 177,077	\$ 177,077	\$ 177,077	\$ -	0.00%
Expenses	\$ 2,398,866	\$ 2,447,845	\$ 2,509,459	\$ 2,509,459	\$ 2,509,459	\$ -	0.00%

Total Department	\$ 2,398,866	\$ 2,447,845	\$ 2,509,459	\$ 2,509,459	\$ 2,509,459	\$ -	0.00%
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Footnotes:

Purchased Services:

Assessments are budgeted for in the Revenue model. For FY22, the budget is level with the latest FY21 proposal from the Commonwealth.

Overlay



FY 2022 Unappropriated Accounts

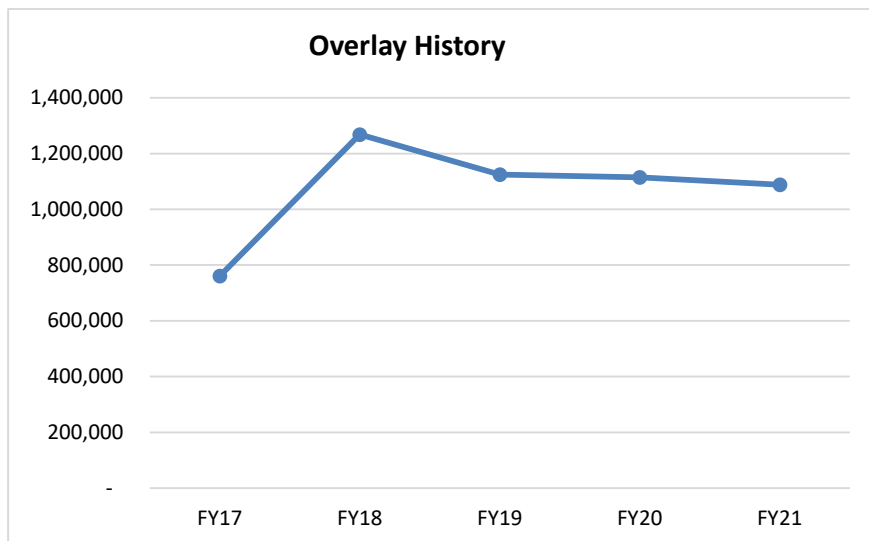
Mission:

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

Description

"Overlay" is the amount added to the property tax levy in excess of the sum required to meet appropriations, state assessments, and deficits (if any). It cannot exceed five percent of the levy and is used to cover abatements and exemptions granted by the Board of Assessors or as a result of appeals to the State Appellate Tax Board or to the courts. The overlay amount is counted in the total tax levy subject to the limitations of "Proposition 2 ½." After all abatements and exemptions have been settled for a given year, any surplus remaining in that year's overlay account is first applied to any deficit balances from other years. Funds remaining after such transfer become part of the Town's fund balance available for appropriation by Town Meeting ("Free Cash"). The overlay amount itself is not subject to Town Meeting appropriation or ratification. It is, however, a part of the Town's budget plan. A deficit overlay balance which cannot be met from any other year's overlay account surplus must be raised as part of the next tax levy. This allocation must, by state law, also remain within the annual levy limit prescribed by "Proposition 2 ½."

Summary



Fiscal Year	Overlay
FY17	760,836
FY18	1,268,313
FY19	1,124,962
FY20	1,114,948
FY21	1,087,651

Snow & Ice Deficit



FY 2022 Unappropriated Accounts

Mission:

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

Description:

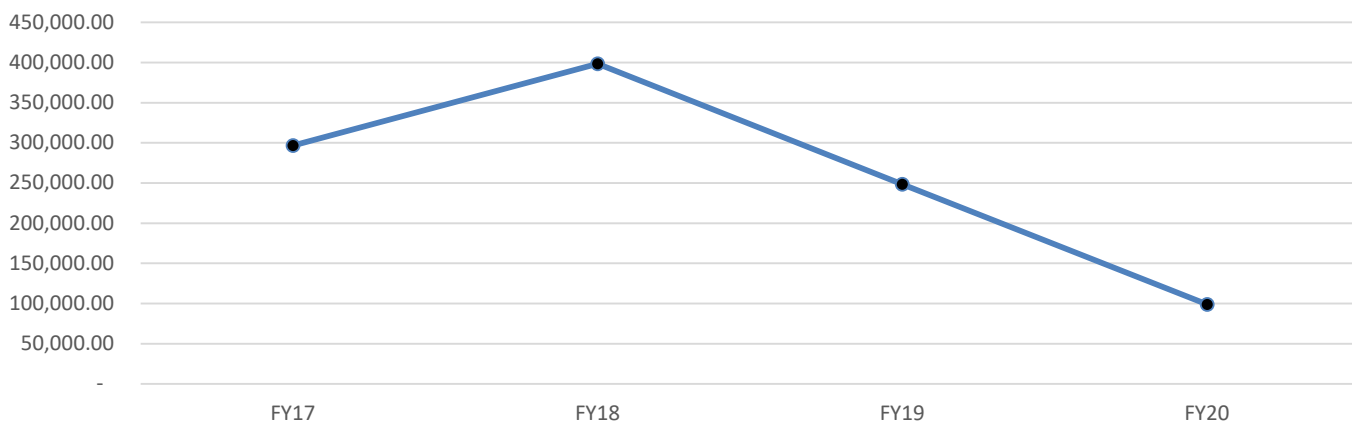
Snow removal expense is unpredictable from year to year and is subject to wide variations. The budget strategy is to recognize long-term trends without assuming a "worst-case" situation. As long as the amount originally appropriated is at least equal to the prior year's original appropriation, the state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

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

Summary:

Surplus(Deficit History)	Snow Appropriation	Snow Expenditure	Surplus(Deficit)
FY17	215,300.00	512,087.53	(296,787.53)
FY18	215,300.00	613,721.99	(398,421.99)
FY19	215,300.00	463,919.40	(248,619.40)
FY20	215,300.00	314,303.98	(99,003.98)

Snow & Ice Deficit History



Water Enterprise Fund



FY 2022 Operational Budget Request

Department Head: Christopher Gallagher

Mission:

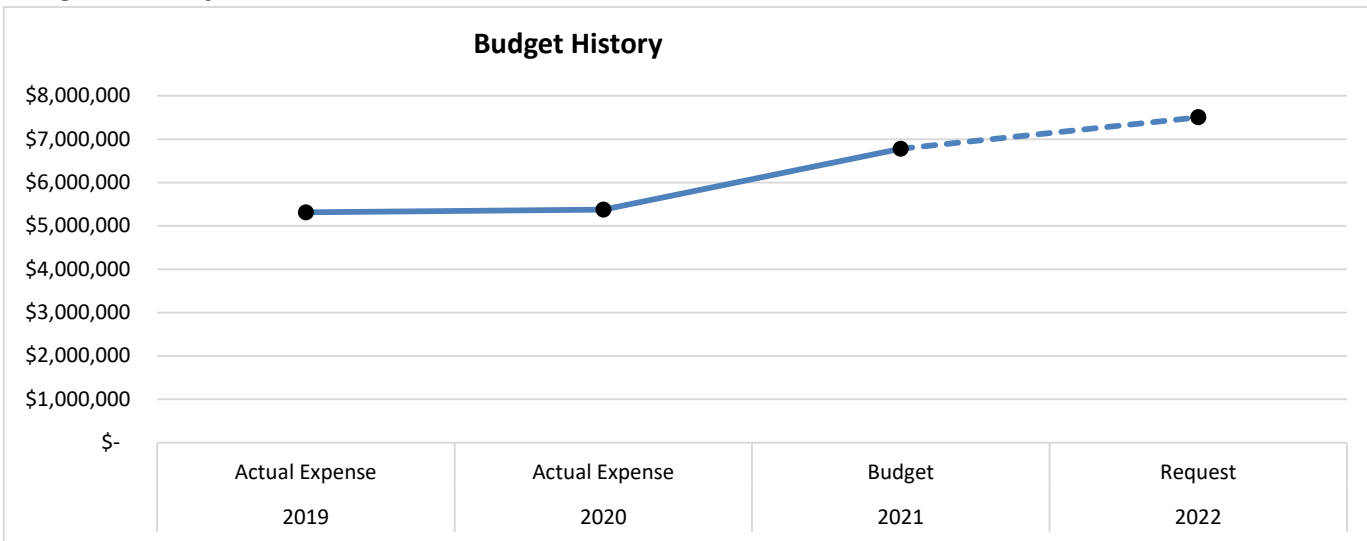
To efficiently provide high quality and sufficient quantity of safe drinking water to the community. To maintain an asset based management system for the water enterprise.

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

Budget Highlights for FY 2022:

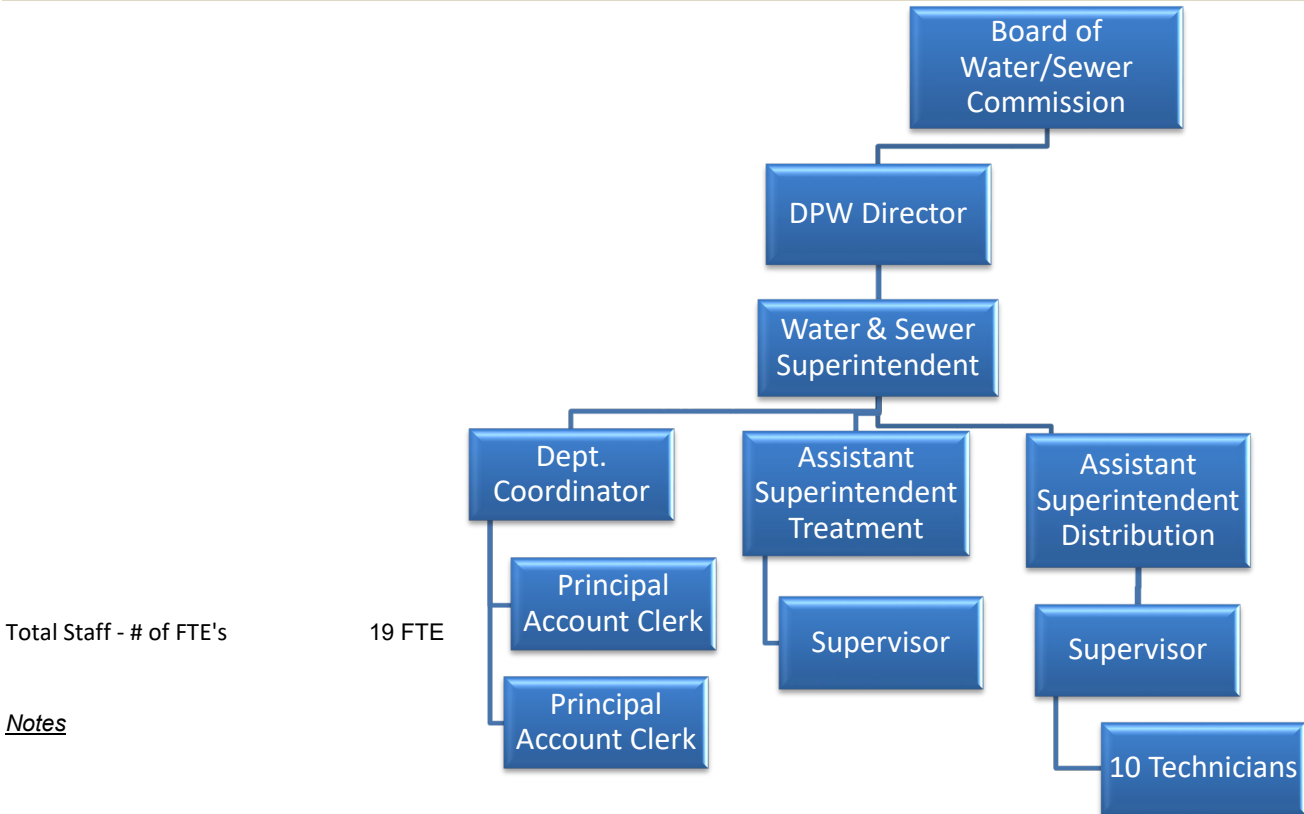
- Overall budget increase of 10.67% largely due to new debt service from upcoming 9.4 million borrowing authorized by Town Meeting in June 2020. This new debt will be fully funded by water revenues.
- New debt service schedule is estimated at a 3% rate; numbers will change once actual bonding occurs in late Winter/early Spring.
- Per directive of the Board of Water & Sewer Commission, budget was level funded for operating expenses.
- Capital improvements will continue through the bond items from previous fiscal years. Future capital improvements will be on smaller scale and factored into future rate increases and annual budgets.
- Budget line items reorganized to streamline accounting.

Budget Summary



Water Enterprise Fund

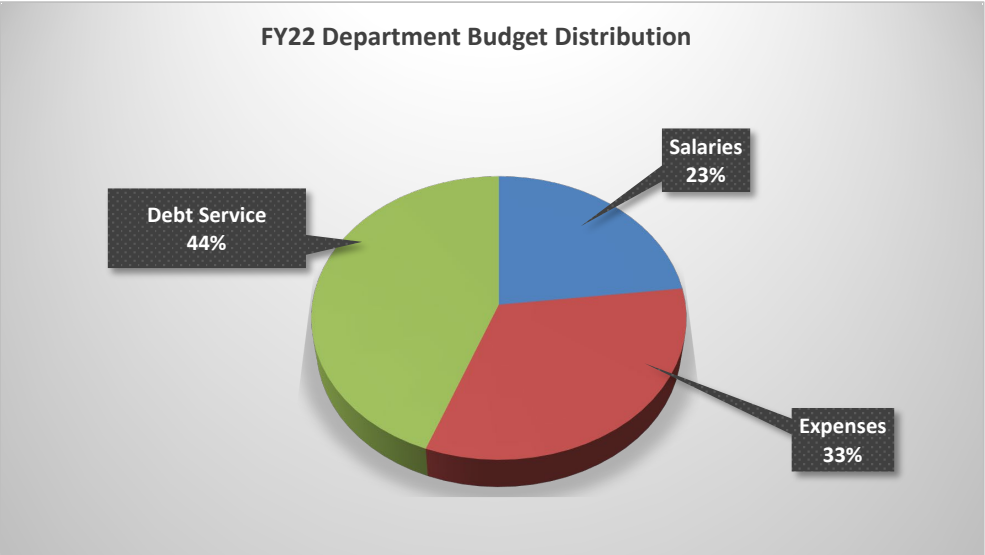
Department - Organizational Summary



Notes

Water Department: Includes the DPW Director, Water Superintendent, Asst Superintendent and staff.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022 \$ (+/-) % (+/-)	
Salaries	1,579,120	1,574,677	1,728,188	1,736,631	8,443	0.49%
Expenses	1,731,315	1,831,675	2,457,336	2,449,586	(7,750)	-0.32%
Debt Service	2,002,559	1,964,993	2,593,143	3,315,844	722,701	27.87%
Total	5,312,994	5,371,345	6,778,667	7,502,061	723,394	10.67%



Water Enterprise Fund



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
WATER SUPERINTENDENT	¹	\$ 242,313	\$ 233,955	\$ 228,972	\$ 239,320	\$ 239,320	\$ 10,348	4.52%
ASSISTANT SUPERINTENDENT	²	\$ 83,122	\$ 87,482	\$ 87,885	\$ 159,169	\$ 159,169	\$ 71,284	81.11%
DEPARTMENT COORDINATOR		\$ 61,203	\$ 62,911	\$ 62,671	\$ 65,209	\$ 65,209	\$ 2,538	4.05%
PRINCIPAL ACCOUNT CLERK	³	\$ 113,425	\$ 120,815	\$ 122,916	\$ 129,138	\$ 129,138	\$ 6,222	5.06%
ENGINEERING TECHNICIAN	⁴	\$ 39,846	\$ 41,778	\$ 42,450	\$ 45,041	\$ 45,041	\$ 2,591	6.10%
SUPERVISOR - WATER	⁵	\$ 177,955	\$ 153,237	\$ 153,887	\$ 72,275	\$ 72,275	\$ (81,612)	-53.03%
WATER TECHNICIANS	⁶	\$ 479,779	\$ 523,053	\$ 554,818	\$ 627,531	\$ 627,531	\$ 72,713	13.11%
WATER TREATMENT MGR		\$ 74,471	\$ 77,785	\$ 78,737	\$ -	\$ -	\$ (78,737)	-100.00%
SEASONAL SALARIES		\$ -	\$ -	\$ 21,120	\$ 21,120	\$ 21,120	\$ -	0.00%
OVERTIME		\$ 56,187	\$ 57,826	\$ 46,546	\$ 48,408	\$ 48,408	\$ 1,862	4.00%
WEEKEND DUTY		\$ 48,321	\$ 51,185	\$ 56,792	\$ 59,064	\$ 59,064	\$ 2,272	4.00%
EMERGENCY OVERTIME		\$ 107,130	\$ 89,317	\$ 79,700	\$ 82,888	\$ 82,888	\$ 3,188	4.00%
FLUSHING PROGRAM		\$ 77,481	\$ 58,539	\$ 85,605	\$ 89,030	\$ 89,030	\$ 3,425	4.00%
METER CHANGING		\$ 179	\$ 207	\$ 17,505	\$ 15,000	\$ 15,000	\$ (2,505)	-14.31%
LEAK DETECTION		\$ 321	\$ 119	\$ 15,300	\$ 12,500	\$ 12,500	\$ (2,800)	-18.30%
TRENCH PATCHING		\$ -	\$ -	\$ 7,915	\$ 7,000	\$ 7,000	\$ (915)	-11.56%
HOLIDAY OVERTIME		\$ -	\$ -	\$ 10,796	\$ 10,500	\$ 10,500	\$ (296)	-2.74%
SICK LEAVE INCENTIVE		\$ 1,517	\$ 2,073	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.00%
STIPENDS		\$ 5,425	\$ 5,425	\$ 5,425	\$ 5,425	\$ 5,425	\$ -	0.00%
LONGEVITY		\$ 10,445	\$ 8,970	\$ 9,948	\$ 8,813	\$ 8,813	\$ (1,135)	-11.41%
SICK LEAVE/VACATION BUY BACK		\$ -	\$ -	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	0.00%
Salaries		\$ 1,579,120	\$ 1,574,677	\$ 1,728,188	\$ 1,736,631	\$ 1,736,631	\$ 8,443	0.49%
COVID-19 EXPENSES		\$ -	\$ (4,205)	\$ -	\$ -	\$ -	\$ -	0.00%
SPECIAL DETAILS	⁷	\$ 26,113	\$ 88,567	\$ 26,000	\$ 27,000	\$ 27,000	\$ 1,000	3.85%

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
CLOTHING ALLOWANCES	⁸	\$ 14,847	\$ 17,918	\$ 16,750	\$ 22,000	\$ 22,000	\$ 5,250	31.34%
ELECTRICITY		\$ 353,301	\$ 361,292	\$ 370,000	\$ 395,000	\$ 395,000	\$ 25,000	6.76%
HEATING FUEL		\$ 10,372	\$ 6,439	\$ 22,500	\$ 15,000	\$ 15,000	\$ (7,500)	-33.33%
PURCHASE OF WATER		\$ 17,892	\$ 18,731	\$ 17,000	\$ 18,000	\$ 18,000	\$ 1,000	5.88%
BUILDING MAINTENANCE		\$ 148,658	\$ 124,775	\$ 225,000	\$ 195,000	\$ 195,000	\$ (30,000)	-13.33%
VEHICLE MAINTENANCE		\$ 24,317	\$ 21,839	\$ 37,500	\$ 37,500	\$ 37,500	\$ -	0.00%
METER MAINTENANCE		\$ 42,848	\$ 16,212	\$ 75,000	\$ 62,500	\$ 62,500	\$ (12,500)	-16.67%
WELL MAINTENANCE		\$ -	\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
GENERATOR MAINTENANCE		\$ -	\$ -	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
TANK ASSET MANAGEMENT		\$ 30,591	\$ 201,983	\$ 226,586	\$ 226,586	\$ 226,586	\$ -	0.00%
FACILITIES RENATL/LEASE		\$ 1,900	\$ -	\$ 7,500	\$ 5,000	\$ 5,000	\$ (2,500)	-33.33%
HAZARDOUS WASTE DISPOSAL		\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
MONITORING/TESTING SERVICES		\$ 29,470	\$ 88,503	\$ 208,000	\$ 208,000	\$ 208,000	\$ -	0.00%
LEGAL SERVICES		\$ 2,668	\$ 4,080	\$ 15,000	\$ 12,500	\$ 12,500	\$ (2,500)	-16.67%
FINANCIAL SERVICES		\$ 2,718	\$ 2,535	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
HEALTH/MEDICAL SERVICES		\$ 218	\$ 545	\$ 350	\$ 350	\$ 350	\$ -	0.00%
TRAINING & DEVELOPMENT		\$ 18,306	\$ 10,497	\$ 15,000	\$ 17,500	\$ 17,500	\$ 2,500	16.67%
ENGINEERING SERVICES		\$ 166,331	\$ 103,728	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.00%
CONTRACTED SERVICES		\$ 79,498	\$ 117,059	\$ 85,000	\$ 90,000	\$ 90,000	\$ 5,000	5.88%
POSTAGE		\$ 12,926	\$ 12,049	\$ 12,000	\$ 14,500	\$ 14,500	\$ 2,500	20.83%
TELEPHONE		\$ 25,778	\$ 32,111	\$ 27,000	\$ 35,000	\$ 35,000	\$ 8,000	29.63%
ADVERTISING-GENERAL		\$ 5,467	\$ 713	\$ 4,500	\$ 4,000	\$ 4,000	\$ (500)	-11.11%
PRINTING SERVICES		\$ 5,135	\$ 3,765	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
SECRETARIAL SERVICES		\$ 420	\$ 165	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
GASOLINE		\$ 23,619	\$ 24,535	\$ 20,000	\$ 30,000	\$ 30,000	\$ 10,000	50.00%
DIESEL FUEL		\$ 6,027	\$ 3,277	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES		\$ 9,027	\$ 5,353	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.00%
IT SUPPLIES		\$ 11,350	\$ 8,346	\$ 30,000	\$ 25,000	\$ 25,000	\$ (5,000)	-16.67%
VEHICULAR LUBRICANTS		\$ 486	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
EDUCATION & SUPPLIES	⁹	\$ 10,314	\$ 21,886	\$ 13,000	\$ 15,000	\$ 15,000	\$ 2,000	15.38%
RESURFACE MATERIALS		\$ 17,163	\$ 26,473	\$ 42,500	\$ 42,500	\$ 42,500	\$ -	0.00%
SAND & GRAVEL		\$ 20,814	\$ 7,073	\$ 25,000	\$ 21,000	\$ 21,000	\$ (4,000)	-16.00%
CHEMICALS		\$ 253,192	\$ 238,263	\$ 325,000	\$ 325,000	\$ 325,000	\$ -	0.00%

		2019	2020	2021	2022	2022	2022 vs. 2021	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
SERVICE PIPES		\$ 135,002	\$ 76,499	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
MAIN PIPES		\$ 29,449	\$ 1,973	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
HYDRANTS		\$ 33,165	\$ 47,900	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
METER REPLACEMENT		\$ 47,737	\$ 17,469	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
SMALL TOOLS		\$ 87,505	\$ 89,515	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
IN STATE TRAVEL		-	\$ 2	\$ 250	\$ 250	\$ 250	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 2,622	\$ 3,777	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
OUT OF STATE TRAVEL		\$ 415	\$ 185	\$ 400	\$ 400	\$ 400	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 5,198	\$ 9,909	\$ 10,000	\$ 12,000	\$ 12,000	\$ 2,000	20.00%
RULES & REGULATIONS		\$ -	\$ -	\$ 7,500	\$ 4,500	\$ 4,500	\$ (3,000)	-40.00%
SPECIAL DEPARTMENT EXPENSES	¹⁰	\$ 5,972	\$ 7,633	\$ 6,000	\$ 7,000	\$ 7,000	\$ 1,000	16.67%
OTHER DEPARTMENT EXPENSES		\$ 165	\$ 94	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
TECHNOLOGY IMPROVEMENTS		\$ 12,319	\$ 12,212	\$ 25,000	\$ 22,500	\$ 22,500	\$ (2,500)	-10.00%
OFFICE EQUIPMENT/FURNISHINGS		\$ -	\$ -	\$ 10,000	\$ 7,000	\$ 7,000	\$ (3,000)	-30.00%
Expenses		\$ 1,731,315	\$ 1,831,675	\$ 2,457,336	\$ 2,449,586	\$ 2,449,586	\$ (7,750)	-0.32%
PRINCIPAL - WATER CWMP (POOL 8)		\$ 26,523	\$ 25,481	\$ 25,298	\$ 25,215	\$ 25,215	\$ (83)	-0.33%
PRINCIPAL - WATER CWMP (POOL 9)		\$ 1,748	\$ 1,720	\$ 1,688	\$ 1,657	\$ 1,657	\$ (31)	-1.84%
PRINCIPAL - WATER SYS IMPROV		\$ -	\$ -	\$ 317,000	\$ 325,000	\$ 325,000	\$ 8,000	2.52%
PRINCIPAL - WATER IMPROVEMENTS	¹¹	\$ -	\$ -	\$ -	\$ 470,000	\$ 470,000	\$ 470,000	100.00%
PRINCIPAL - PUMPSTATION RD		\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ -	0.00%
PRINCIPAL - WTR/PRESSURE DIST		\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ -	0.00%
PRINCIPAL - WTR/REUSE SYSTEM		\$ 110,000	\$ 110,000	\$ 110,000	\$ 105,000	\$ 105,000	\$ (5,000)	-4.55%
PRINCIPAL - WITCH POND WELLS		\$ 210,062	\$ 214,306	\$ 218,636	\$ 223,052	\$ 223,052	\$ 4,416	2.02%
PRINCIPAL - OAK ST TREATMENT		\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ -	0.00%
SUBTOTAL PRINCIPAL		\$ 1,358,333	\$ 1,361,507	\$ 1,682,622	\$ 2,159,924	\$ 2,159,924	\$ 477,302	28.37%
INTEREST - WATER CWMP (POOL 8)		\$ 1,726	\$ 1,254	\$ 767	\$ 270	\$ 270	\$ (497)	-64.80%
INTEREST - WATER CWMP (POOL 9)		\$ 122	\$ 89	\$ 89	\$ 56	\$ 56	\$ (33)	-37.08%
INTEREST - WATER SYS IMPROV		\$ -	\$ -	\$ 350,472	\$ 345,669	\$ 345,669	\$ (4,803)	-1.37%
INTEREST - WATER IMPROVEMENTS	¹²	\$ -	\$ -	\$ -	\$ 282,000	\$ 282,000	\$ 282,000	100.00%
INTEREST - PUMPSTATION RD		\$ 422,087	\$ 407,384	\$ 388,094	\$ 380,737	\$ 380,737	\$ (7,357)	-1.90%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
INTEREST - WTR/PRESSURE DIST	\$ 27,050	\$ 20,250	\$ 13,450	\$ 7,500	\$ 7,500	\$ (5,950)	-44.24%
INTEREST - WTR/REUSE SYSTEM	\$ 17,150	\$ 12,750	\$ 8,350	\$ 4,575	\$ 4,575	\$ (3,775)	-45.21%
INTEREST - WITCH POND WELLS	\$ 49,076	\$ 44,832	\$ 40,503	\$ 36,086	\$ 36,086	\$ (4,417)	-10.91%
INTEREST - OAK ST TREATMENT	\$ 123,334	\$ 113,565	\$ 103,796	\$ 94,027	\$ 94,027	\$ (9,769)	-9.41%
<i>SUBTOTAL INTEREST</i>	\$ 640,545	\$ 600,124	\$ 905,521	\$ 1,150,920	\$ 1,150,920	\$ 245,399	27.10%
LOAN FEE - WITCH POND WELLS	\$ 3,681	\$ 3,362	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
<i>SUBTOTAL EXPENSES</i>	\$ 3,681	\$ 3,362	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Debt Service	\$ 2,002,559	\$ 1,964,993	\$ 2,593,143	\$ 3,315,844	\$ 3,315,844	\$ 722,701	27.87%

Total Department	\$ 5,312,994	\$ 5,371,345	\$ 6,778,667	\$ 7,502,061	\$ 7,502,061	\$ 723,394	10.67%
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Footnotes:

Salaries:

- ¹ Water Superintendent - DPW Director(50%), Water Superintendent(100%), Town Engineer(45%).
- ² Assistant Superintendent - Reorganized - FY21-1 Assistant, FY22 - 2 Assistants.
- ³ Principal Account Clerk- Includes Specialist & Coordinator Staff (90% Water, 10% Sewer).
- ⁴ Engineering Technician - GIS/Mapping Technician - 55% salary from Water, 20% from Sewer, 25% from Highway (General Fund).
- ⁵ Supervisor - Water - Reorganized the Department - FY21 -2 Supervisors, FY22 will start with 1.
- ⁶ Water Technicians - 10 Water/Sewer Technicians - 90% of Salary paid from Water, 10% paid from Sewer.

Purchased Services:

- ⁷ Special Details - Police Details.
- ⁸ Clothing Allowances - AFSME and Steelworkers Union Contracts.
- ⁹ Education & Supplies - Education in School Systems & Conservation Program (including low flow rebates).
- ¹⁰ Special Department Expenses - Mass DEP Charge per Gallon.

Principal and Interest:

- ¹¹ Principal - Water Improvements - Estimated debt service schedule at 3%; will change once actual bonding occurs.
- ¹² Interest - Water Improvements - Estimated debt service schedule at 3%; will change once actual bonding occurs.

Sewer Enterprise Fund



FY 2022 Operational Budget Request

Department Head: Christopher Gallagher

Mission:

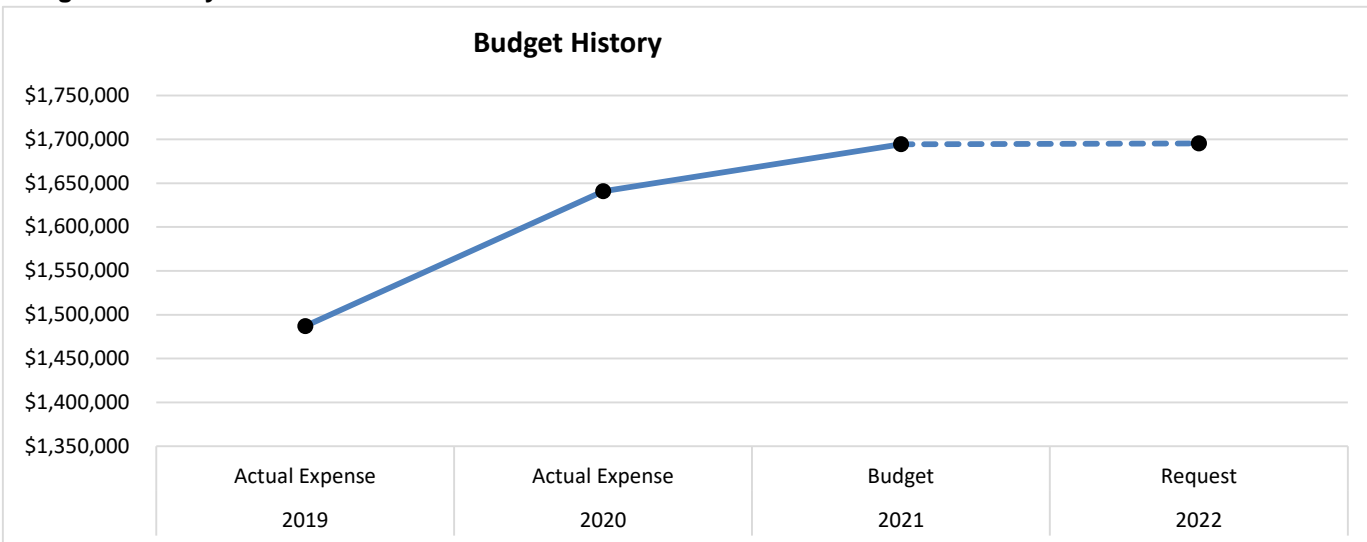
To maintain and operate the sewer collection system for the community. To develop and maintain an asset based management system for the sewer enterprise. To participate as negotiated in the Mansfield-Norton Foxborough Inter-Municipal treatment plant upgrade and expansion. Continue to develop a financing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

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

Budget Highlights for FY 2022:

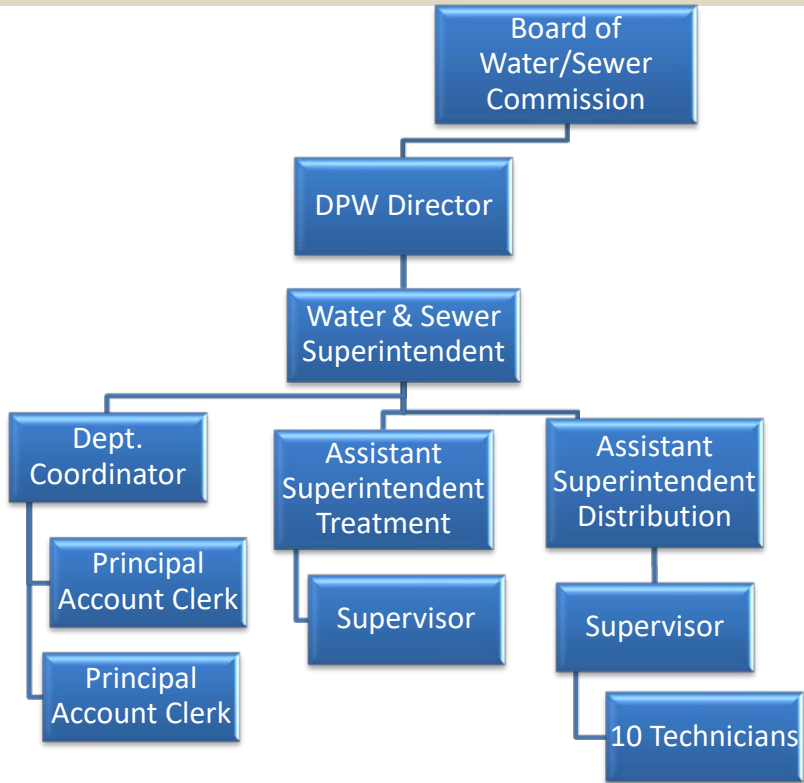
- Overall budget increase of .06% largely due to decreases in operating expenses and debt interest.
- Town will continue development of a GIS system for the sewer system.
- Continue with maintenance plan of the existing collection system in order to minimize infiltration.
- Facilitate the sale of capacity to new customers.
- Continue with SCADA system upgrade.

Budget Summary



Sewer Enterprise Fund

Department - Organizational Summary

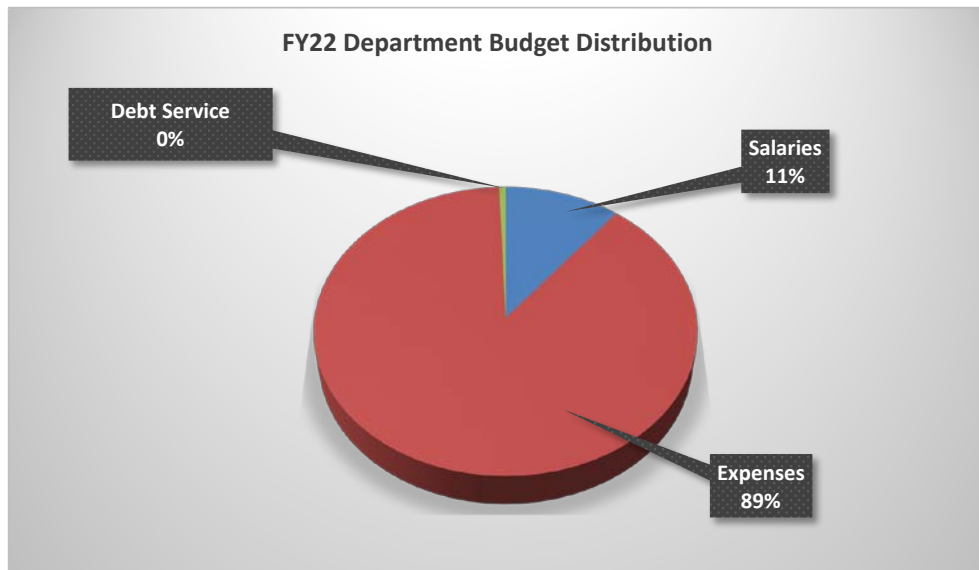


Total Staff - # of FTE's 19 FTE

Notes

Sewer Department: Includes the DPW Director, Water Superintendent, Asst Superintendent and staff.

	2019 Actual Expense	2020 Actual Expense	2021 Revised Budget	2022 Budget	2021 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	154,943	153,906	170,845	181,056	10,211	5.98%
Expenses	1,263,728	1,416,517	1,513,294	1,504,344	(8,950)	-0.59%
Debt Service	68,332	70,383	10,215	9,945	(270)	-2.64%
Total	1,487,003	1,640,806	1,694,354	1,695,345	991	0.06%



Sewer Enterprise Fund



Department: Line item budget

		2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
SALARIES & WAGES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
WATER SUPERINTENDENT	¹	\$ 37,597	\$ 32,698	\$ 34,178	\$ 35,980	\$ 35,980	\$ 1,802	5.27%
ASSISTANT SUPERINTENDENT	²	\$ 9,236	\$ 9,720	\$ 9,765	\$ 17,686	\$ 17,686	\$ 7,921	81.12%
DEPARTMENT COORDINATOR		\$ 6,800	\$ 6,990	\$ 6,963	\$ 7,246	\$ 7,246	\$ 283	4.06%
PRINCIPAL ACCOUNT CLERK	³	\$ 12,603	\$ 13,424	\$ 13,657	\$ 14,349	\$ 14,349	\$ 692	5.07%
ENGINEERING TECHNICIAN	⁴	\$ 14,489	\$ 15,192	\$ 15,437	\$ 16,379	\$ 16,379	\$ 942	6.10%
SUPERVISOR - WATER	⁵	\$ 19,773	\$ 17,026	\$ 17,099	\$ 8,031	\$ 8,031	\$ (9,068)	-53.03%
WATER TECHNICIANS	⁶	\$ 52,062	\$ 57,018	\$ 58,818	\$ 66,735	\$ 66,735	\$ 7,917	13.46%
OVERTIME		-	-	\$ 2,925	\$ 2,750	\$ 2,750	\$ (175)	-5.98%
EMERGENCY OVERTIME		\$ 924	\$ 398	\$ 1,530	\$ 1,500	\$ 1,500	\$ (30)	-1.96%
LEAK DETECTION		-	-	\$ 5,100	\$ 5,000	\$ 5,000	\$ (100)	-1.96%
SICK LEAVE INCENTIVE		\$ 149	\$ 227	\$ 120	\$ 200	\$ 200	\$ 80	66.67%
STIPENDS		\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.00%
LONGEVITY		\$ 1,110	\$ 1,013	\$ 1,053	\$ 1,000	\$ 1,000	\$ (53)	-5.03%
SICK LEAVE/VACATION BUY BACK				\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
Salaries		\$ 154,943	\$ 153,906	\$ 170,845	\$ 181,056	\$ 181,056	\$ 10,211	5.98%
SPECIAL DETAILS		\$ 196	\$ 735	\$ 700	\$ 700	\$ 700	\$ -	0.00%
CLOTHING ALLOWANCES		\$ 6,021	-	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.00%
ELECTRICITY		\$ 8,274	\$ 6,427	\$ 8,500	\$ 8,500	\$ 8,500	\$ -	0.00%
HEATING FUEL		\$ 1,238	\$ 790	\$ 650	\$ 900	\$ 900	\$ 250	38.46%
BUILDING MAINTENANCE		\$ 36,997	\$ 9,534	\$ 2,000	\$ 4,000	\$ 4,000	\$ 2,000	100.00%
VEHICLE MAINTENANCE		\$ 8,460	\$ 1,800	\$ 500	\$ 500	\$ 500	\$ -	0.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
METER MAINTENANCE	\$ 7,319	\$ 5,250	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
SYSTEM REPAIRS & MAINTENANCE	\$ 72,715	\$ 237,181	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.00%
FACILITIES RENTAL/LEASE	\$ -	\$ -	\$ 4,000	\$ 3,000	\$ 3,000	\$ (1,000)	-25.00%
MONITORING/TESTING SERVICES	\$ 270	\$ 364	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
SEWER COLLECTION SYSTEM COSTS	\$ -	\$ -	\$ 100,000	\$ 105,000	\$ 105,000	\$ 5,000	5.00%
INFLOW/INFILTRATION	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
LEGAL SERVICES	\$ 1,910	\$ 249	\$ 30,000	\$ 12,500	\$ 12,500	\$ (17,500)	-58.33%
HEALTH/MEDICAL SERVICES	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 2,640	\$ -	\$ 200	\$ 500	\$ 500	\$ 300	150.00%
ENGINEERING SERVICES	\$ 27,129	\$ 27,418	\$ 25,000	\$ 35,000	\$ 35,000	\$ 10,000	40.00%
IMA PLANT DESIGN FEES	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ (25,000)	-100.00%
TELEPHONE	\$ 4,854	\$ 1,681	\$ 15,200	\$ 9,000	\$ 9,000	\$ (6,200)	-40.79%
ADVERTISING-GENERAL	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
PRINTING SERVICES	\$ 148	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
SECRETARIAL SERVICES	\$ 135	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
GASOLINE	\$ 2,624	\$ 2,726	\$ 2,094	\$ 2,094	\$ 2,094	\$ -	0.00%
DIESEL FUEL	\$ 670	\$ 364	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES	\$ 2,458	\$ 385	\$ 250	\$ 250	\$ 250	\$ -	0.00%
IT SUPPLIES	\$ 2,414	\$ 536	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
RESURFACE MATERIALS	\$ 404	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
SAND & GRAVEL	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -	0.00%
CHEMICALS	\$ 52	-	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
SMALL TOOLS	\$ 5,145	\$ 59	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
OTHER PUBLIC WORKS SUPPLIES	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
REGIONAL SEWER ASSESSMENT	\$ 1,069,888	\$ 1,118,619	\$ 1,175,000	\$ 1,200,000	\$ 1,200,000	\$ 25,000	2.13%
IN STATE TRAVEL	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 745	\$ 929	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OUT OF STATE TRAVEL	\$ 1,012	\$ 567	\$ 100	\$ 500	\$ 500	\$ 400	400.00%
DUES AND MEMBERSHIPS	\$ 10	\$ 903	\$ 200	\$ 1,000	\$ 1,000	\$ 800	400.00%
RULES & REGULATIONS	\$ -	\$ -	\$ 2,000	\$ 1,500	\$ 1,500	\$ (500)	-25.00%

	2019 Actual Expense	2020 Actual Expense	2021 Budget	2022 Request	2022 Town Manager	2022 vs. 2021 \$ (+/-) % (+/-)	
TECHNOLOGY IMPROVEMENTS	\$ -	\$ -	\$ 15,000	\$ 12,500	\$ 12,500	\$ (2,500)	-16.67%
Expenses	\$ 1,263,728	\$ 1,416,517	\$ 1,513,294	\$ 1,504,344	\$ 1,504,344	\$ (8,950)	-0.59%
PRINCIPAL - SWR/GREENVIEW 2	\$ 10,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
PRINCIPAL - SWR/GRNVW (98-101)	\$ 3,138	\$ 3,083	\$ -	\$ -	\$ -	\$ -	0.00%
PRINCIPAL - SWR/GRNVW (99-14)	\$ 53,424	\$ 56,815	\$ -	\$ -	\$ -	\$ -	0.00%
<i>SUBTOTAL PRINCIPAL</i>	\$ 66,562	\$ 68,898	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
INTEREST - SWR/GREENVIEW 2	\$ 1,770	\$ 1,485	\$ 1,215	\$ 945	\$ 945	\$ (270)	-22.22%
<i>SUBTOTAL INTEREST</i>	\$ 1,770	\$ 1,485	\$ 1,215	\$ 945	\$ 945	\$ (270)	-22.22%
Debt Service	\$ 68,332	\$ 70,383	\$ 10,215	\$ 9,945	\$ 9,945	\$ (270)	-2.64%

Total Department	\$ 1,487,003	\$ 1,640,806	\$ 1,694,354	\$ 1,695,345	\$ 1,695,345	\$ 991	0.06%
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Footnotes:

Salaries:

- ¹ Water Superintendent - DPW Director(50%),Town Engineer(45%).
- ² Assistant Superintendent - Reorganized - FY21-1 Assistant, FY22 - 2 Assistants.
- ³ Principal Account Clerk- Includes Specialist & Coordinator Staff (90% Water, 10% Sewer).
- ⁴ Engineering Technician - GIS/Mapping Technician - 55% salary from Water, 20% from Sewer, 25% from Highway (General Fund).
- ⁵ Supervisor - Water - Reorganized the Department - FY21 -2 Supervisors, FY22 will start with 1.
- ⁶ Water Technicians - 10 Water/Sewer Technicians - 90% of Salary paid from Water, 10% paid from Sewer.

Purchased Services:

Overall reallocation/adjustment of expense lines resulting in overall decrease of 0.59%.



Five-Year Capital Plan

FY2022-FY2026

FY22 SUMMARY of CAPITAL IMPROVEMENT REQUESTS

<u>Department</u>	<u>Description</u>	<u>Requested</u>	<u>Funding Source</u>
Information Systems	Management Information Systems Improvements	150,000	Free Cash
TOTAL INFORMATION SYSTEMS		150,000	
Elections & Registrars	6 Voting Tabulation Machines - Replacement	35,000	Free Cash
TOTAL ELECTIONS & REGISTRARS		35,000	
Municipal Buildings	Demolition Old State Hospital Laundry Building	150,000	Free Cash
TOTAL MUN BLDGS		150,000	
Police	Body Cameras	79,520	Free Cash
TOTAL POLICE		79,520	
Fire	Engine 22 Replacement	625,000	Ambulance Fund
Fire	Ambulance Replacement	275,000	Ambulance Fund
Fire	Ambulance Addition	275,000	Ambulance Fund
TOTAL FIRE		1,175,000	
Joint Public Safety Bldg	Replace, Seal & Epoxy Apparatus Floor	103,000	Free Cash
TOTAL JOINT PUBLIC SAFETY BUILDING		103,000	
Inspections	Inspections Pick-Up Truck - Replacement	35,000	Free Cash
TOTAL INSPECTIONS		35,000	
School	Computer/Software/Printer Upgrades & Replacement	100,000	Free Cash
School	77 Passenger School Buses (4)	328,000	Free Cash
School	Copiers	40,000	Free Cash
School	Music Dept Equipment Replacement	67,510	Free Cash
TOTAL SCHOOL DEPARTMENT		535,510	
Public Works	Rebuild West St Dam & Culvert	950,000	\$242K Free Cash and \$708K Grant
Public Works	Street Sweeper/5yr Rent to own	51,230	Free Cash
Public Works	DPW Facility Master Plan & Addition	135,000	Free Cash
Public Works	Upgrade Two Way Radio System	35,000	Free Cash
Public Works	Replace Lawn Mower	30,000	Free Cash
Public Works	Replace Rollaway Lifts	42,500	Free Cash
Public Works	Replace One 5 Ton Body & Slide in Sander	60,000	Free Cash
Public Works	Replace Two 6-Wheel Dump Trucks	390,000	Free Cash
Public Works	Replace 1995 Case Batco	190,000	Free Cash
Public Works	Replace 1-Ton Dump Truck	75,000	Free Cash
Public Works	Hot Box Replacement	50,000	Free Cash
TOTAL HIGHWAY DEPARTMENT		2,008,730	
TOTAL GENERAL FUND REQUESTS		4,271,760	
Water	Excavator - Addition	80,000	Water Retained Earnings
TOTAL WATER ENTERPRISE FUND REQUESTS		80,000	
TOTAL ENTERPRISE FUND REQUESTS		80,000	
CHAPTER 90 est.	Street Reconstruction	650,000	Chapter 90
TOTAL HIGHWAY IMPROVEMENTS FUND REQUEST		650,000	
GRAND TOTAL CIP REQUESTS		5,001,760	

5 YEAR CAPITAL PLAN and ASSUMED FUNDING

Five-Year CIP Plan (FY 22-26)							5 YEAR FORECAST					
DEPARTMENT/Description	FY 17 Budget	FY 18 Budget	FY 19 Budget	FY 20 Budget	FY21 Budget	TOTAL FY 17-21	FY 22 Plan	FY 23 Plan	FY 24 Plan	FY 25 Plan	FY 26 Plan	TOTAL FY 22-26
TOWN WIDE												
Vehicles & Equipment												
Management Information Systems	100,000	100,000	100,000	100,000	100,000	500,000	150,000	150,000	150,000	150,000	150,000	750,000
Website		45,000				45,000						-
Election & Registration						-	35,000					35,000
Municipal Operations Software				75,000	50,000	125,000						-
MUNICIPAL BUILDINGS												
Facilities & Equipment												
Town Common Electrical System Upgrades				50,000		50,000						-
Demolition Old State Hospital Laundry Building							150,000					150,000
Vehicles & Equipment												
Vehicles		32,000				32,000						-
POLICE												
Facilities, Vehicles & Equipment												
Vehicles		34,000				34,000						-
Communications System Upgrade	250,000	200,000				450,000						-
Joint Public Safety Building Security Cameras				150,000		150,000						-
Technology Improvements		50,000				50,000						-
Radio Infrastructure Repair/Renovation						-		90,000				90,000
Replace Prisoner Van						-			80,000			80,000
Taser Replacement						-				100,000	200,000	300,000
Portable Radios						-						-
Body Cameras						-	79,520					79,520
Weapon / Finger Print Systems	58,109		40,088			98,197						-
FIRE												
Facilities, Vehicles & Equipment												
Ambulance Replacement			348,000			348,000	275,000					275,000
Ambulance Addition							275,000					275,000
Ladder Truck			1,060,000			1,060,000						-
Engine Replacement	565,000					565,000	625,000					625,000
Squad 1 & 4	55,935					55,935						-
Cars 1, 2, 4 & Pick-Up	63,100					63,100						-
Communications System Upgrade	134,618		61,243			195,861						-
Database Management Software	83,450					83,450						-
Squad Apparatus Re-chassis (2) Rehabilitation					229,500	229,500						-
Staff Command Vehicle					59,500	59,500						-
Replace Car 3						-		57,000				57,000
Replace Car 4						-			59,000			59,000
SCBA Replacement						-				650,000		650,000
Garage Door Replacement						-			125,000			125,000
JOINT PUBLIC SAFETY BUILDING												
Facilities, Vehicles & Equipment												
Repair, Seal, & Epoxy Floor							103,000					103,000
INSPECTIONS												
Vehicles & Equipment												
Permitting System	30,000					30,000						-
Replace Inspections Vehicle						-	35,000					35,000

5 YEAR CAPITAL PLAN and ASSUMED FUNDING

Five-Year CIP Plan (FY 22-26)	5 YEAR FORECAST											
	FY 17 Budget	FY 18 Budget	FY 19 Budget	FY 20 Budget	FY21 Budget	TOTAL FY 17-21	FY 22 Plan	FY 23 Plan	FY 24 Plan	FY 25 Plan	FY 26 Plan	TOTAL FY 22-26
DEPARTMENT/Description												
HIGHWAY												
Infrastructure												
Street Reconstruction	836,962	985,799	860,000	888,777	650,000	4,221,538	650,000	650,000	650,000	650,000	650,000	3,250,000
West Street Dam & Culvert						-	950,000					950,000
Facilities												
DPW Facility Study	113,000					113,000						-
DPW Facility Renovation & Addition	335,000					335,000	135,000	500,000	500,000	400,000		1,535,000
Vehicles & Equipment												
Highway Division	175,000	215,900	504,800	159,000		1,054,700						-
Tree & Park Division	70,000		48,500			118,500						-
Street Sweeper					55,000	55,000	51,230	51,230	51,230			153,690
Lawn Mowers						-	30,000					30,000
Two 6-Wheel Dump Trucks						-	390,000					390,000
5 Ton Body & Slide In Sander						-	60,000					60,000
Hot Box Replacement						-	50,000					50,000
Upgrade Two Way Radio System						-	35,000					35,000
2008 1-Ton Dump Truck						-	75,000					75,000
Rollaway Lifts						-	42,500					42,500
Replace 1995 Case Batco						-	190,000					190,000
RECREATION												
Facilities												
Renovate Booth Playground				85,213		85,213						-
HISTORICAL COMMISSION												
Facilities												
Gravestone Restoration				25,000		25,000						-
TOTAL MUNICIPAL	2,870,174	1,662,699	3,022,631	1,532,990	1,144,000	10,232,494	4,386,250	1,498,230	1,615,230	1,950,000	1,000,000	10,449,710
FOXBOROUGH PUBLIC SCHOOLS												
Facilities												
Burrell School Rehabilitation			34,057,338			34,057,338						-
MSBA Feasibility Studies	700,000					700,000						-
Athletic Fields/Facilities	125,000		1,150,000			1,275,000						-
Vehicles & Equipment												
Buses & Vans	213,000	233,000	261,000	160,000	82,500	949,500	328,000	164,000	166,000	166,000	166,000	990,000
Technology/Networking	175,000	190,000	190,000	190,000	100,000	845,000	100,000	200,000	200,000	200,000	200,000	900,000
Office Copiers	40,000	40,000	40,000	40,000		160,000	40,000	40,000	40,000	40,000	40,000	200,000
Music/Band Equipment			26,000			26,000	67,510	56,000	50,000			173,510
TOTAL FOXBOROUGH SCHOOLS	1,253,000	463,000	35,724,338	390,000	182,500	38,012,838	535,510	460,000	456,000	406,000	406,000	2,263,510
WATER												
Infrastructure												
Site Investigation Test Wells						-						-
Recondition Wells	200,000		100,000	340,000		640,000						-
Hydrants		60,000				60,000						-
Roadway Improvements at Water Sites		50,000				50,000						-
Meter Replacement & Meter Reading		75,000		200,000		275,000						-
Water System Improvements					7,000,000							-
System Security & Improvements		200,000	200,000	200,000		600,000						-

5 YEAR CAPITAL PLAN and ASSUMED FUNDING

Five-Year CIP Plan (FY 22-26)							5 YEAR FORECAST					
DEPARTMENT/Description	FY 17 Budget	FY 18 Budget	FY 19 Budget	FY 20 Budget	FY21 Budget	TOTAL FY 17-21	FY 22 Plan	FY 23 Plan	FY 24 Plan	FY 25 Plan	FY 26 Plan	TOTAL FY 22-26
WATER												
Facilities												
Storage Tanks	353,106					353,106						-
Parallel Tank Design & Maintenance				80,000		80,000						-
Route 1 Water Tank Asset Management					2,000,000	2,000,000						-
Replacement of Process Logic Controllers at Plants				209,000		209,000						-
Water System Treatment & Pipe Lines	16,700,918					16,700,918						-
Modular Building						-						-
Vehicle Storage Unit & Office Building					400,000	400,000						-
Vehicles & Equipment												
Vehicle Replacement		110,000	307,300	310,000		727,300						-
Compressor/ Generator / Other				55,000		55,000						-
Replace Truck 13 Including Plow					100,000	100,000						-
Replace (2) Trucks Including Plows & Lift Gates					140,000	140,000						-
Excavator							80,000					80,000
SEWER												
Infrastructure												
Town WWTF & Collection System		500,000				500,000						-
Purchase Sewer Capacity		352,200				352,200						-
Infiltration & Repair				100,000		100,000						-
Mansfield Sewer Plant & WWTF						-						-
Rebuild Flow Meter-Sears Estates						-						-
SCADA System Upgrade - Add Sewer				100,000	50,000	150,000						-
Vehicles & Equipment												
Vehicle Replacement		80,000		40,000		120,000						-
TOTAL ENTERPRISE FUNDS	17,254,024	1,427,200	607,300	1,634,000	9,690,000	30,612,524	80,000	-	-	-	-	80,000
GRAND TOTAL	21,377,198	3,552,899	39,354,269	3,556,990	11,016,500	78,857,856	5,001,760	1,958,230	2,071,230	2,356,000	1,406,000	12,793,220
Actual / Proposed Funding:												
General Obligation Bonding			15,340,300			15,340,300						-
MSBA / Other Grant Reimbursement	345,000		15,331,279			15,676,279	708,000					708,000
Taxation	113,000					113,000						-
Free Cash and / or Deferral	1,597,547	1,676,302	2,560,376	984,213	387,500	7,205,938	2,201,760	1,251,230	1,362,230	1,056,000	756,000	6,627,220
Stabilization-Capital			2,100,000			2,100,000	187,000					187,000
Ambulance Receipts	846,168		659,243			1,734,911	1,175,000			650,000		1,825,000
Apparatus Receipts					59,500	59,500		57,000	59,000			-
Overlay Surplus	200,000		1,000,000			1,200,000						-
Chapter 90	619,904	645,397	650,000	650,000	650,000	3,215,301	650,000	650,000	650,000	650,000	650,000	3,250,000
Meals Tax	165,620	270,000	210,000	238,777		884,397						-
Reallocation of Prior Yr. Vote	200,918		85,771			286,689						-
Special Revenue Funds	235,935	34,000	810,000	50,000		1,129,935						-
Water Receipts & Bonding	17,053,106	495,000	607,300	519,000	9,400,000	28,074,406						-
Water Retained Earnings				875,000	240,000	1,115,000	80,000					80,000
Sewer Receipts & Bonding		80,000		240,000		320,000						-
Sewer Retained Earnings		352,200			50,000	402,200						-
	21,377,198	3,552,899	39,354,269	3,556,990	11,016,500	78,857,856	5,001,760	1,958,230	2,071,230	2,356,000	1,406,000	12,793,220



Appendix

Budget Process

PURPOSE:

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

AUTHORITY:

Budget Development

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

Budget Adoption

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

POLICY:

The Town Manager shall direct the preparation of the General Fund budget that takes into account the Board of Selectmen 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 Board of Selectmen-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 Board of Selectmen and Advisory Committee approval, is also able to authorize the transfer of funds between appropriations through Year-End Transfers per MGL Chp 44 Sec 33B.

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

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

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

- The CIP committee shall study proposed capital projects and improvements, including:
 - (a) Major nonrecurring tangible assets; and
 - (b) Vehicles and equipment which:
 - [1] Are purchased or undertaken at intervals of not less than five years;
 - [2] Have a useful life of at least five years; and
 - [3] Cost over \$25,000.
- The committee shall prepare an annual report recommending a capital improvement budget for the next fiscal year, and a capital improvement program including recommended capital improvements for the following five fiscal years. The report shall be submitted to the Board of Selectmen 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 Administrative Division is assigned to carry out the development of the General Fund, Enterprise, and Capital Improvement budgets for the ensuing fiscal year following this general timeline:

1. In early or mid-October, Town and School Administrative Leaders will meet to frame the budget process.
2. Prior to the end of October, there will be a revenue forecast overview meeting with the Board of Selectmen and School Committee held by the Town Manager, Finance Director, and Assistant Finance Director.
3. During the first-middle week of November prior to the Annual Town Meeting, the Town Manager, Finance Director, and Assistant Finance Director will communicate budgetary guidelines from the Board of Selectmen to all Town departments.
4. Preliminary budget requests including Capital Improvement requests are to be returned to the Finance Department and Assistant Finance Director by the first week in December.
5. During December and January, all budget requests will be analyzed by the Town Manager, Finance Director, and Assistant Finance Director with subsequent meetings with requesting departments in January.
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 Board of Selectmen, 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 Board of Selectmen through the Town Manager shall furnish the preliminary balanced budget to the Advisory Committee.
10. A draft copy of the estimated balanced budget and capital improvement articles will be provided to the Town Manager's Office for inclusion in the warrant before their deadline of February 15th or the closest Friday.
11. The Advisory Committee will begin their review of the proposed budgets and will meet with departments individually in February and March.
12. Capital Improvement requests will be reviewed and distributed to the CIP Committee before the end of February.

13. The Capital Improvement Committee will host a public review of the CIP requests on the first Saturday in March.
14. The approved CIP requests will be presented to the Board of Selectmen 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 Board of Selectmen and Advisory Committee give their final recommendations in early April.
17. The final budget document/warrant are sent to the printer in April.
18. The Advisory Committee recommendations are submitted to the newspaper and the warrant is posted with their recommendations at least 7 days prior to Town Meeting.
19. On the first Monday of May, the Annual Town Meeting considers the General Fund, Enterprise Fund, and Capital Improvement budgets and authorizes the appropriations.

BUDGET MILESTONE CALENDAR (GUIDELINE)

<u>By or On</u>	<u>Description</u>	<u>Owner</u>
Early-Mid October	Joint Town & School Administrative Leadership Mtg. to Frame Budget Process	TM / ATM / Finance / SS / AS / BA
October	Review Revenue Forecast with Board of Selectmen & School Committee	TM / Finance / BOS / SC
First week in November	Budget Templates & Guidance Memo Distributed to Municipal Dept. Heads	Finance
Early-mid November	Budget Guidance Reviewed with Town Dept. Heads at Staff Mtg.	Town Manager & Finance
First week in December	All Municipal Budget Requests, Including Capital Items, Due to Finance	All Dept. Heads & School Admin.
Middle of December	School Committee Public Review of School Budget & Due to Finance	SS / AS / BA / SC
End of December	Budget Document Requests Prepared & Distributed	Finance
Late January	School Comm. Public Review & Vote of Recommended School Budget Completed	School Administration & SC
Late January	Town Administration Review of Dept. Budgets Completed by	Dept Heads / TM / ATM / Finance
First February BOS meeting	Preliminary Balanced Budget Review with Selectmen (1st February BOS mtg.)	BOS / TM / ATM / Finance
By the middle of February	C.I.P. Requests Reviewed & Distributed to C.I.P. Committee	Finance
First Saturday in March	Capital Improvement Committee Review of C.I.P. Requests Completed (Saturday)	C.I.P. Committee / Dept. Heads
At the next BOS meeting after CIP meeting	Board of Selectmen Review of C.I.P. Requests Completed	BOS / TM / ATM / Finance
At the next AdComm meeting after CIP meeting	Advisory Committee Review of C.I.P. Requests Completed	Advisory Committee / Finance / TM / ATM
Early February to middle of March	Advisory Liaison and Committee Initial Reviews of Budget Requests Completed by	Advisory Committee / Dept. Heads
End of March	Comprehensive Balanced Budget Document Prepared & Distributed	TM / ATM / Finance
Early April	Selectmen Final Recommendations on Budgets Completed by	Board of Selectmen
Early April	Advisory Committee Final Recommendations on Budgets Completed by	Advisory Committee
Middle of April	Final Budget Document / Warrant Sent to Printer	Finance & Selectmen's Office
End of April	Adcom Recommendations Submitted to Newspaper	Advisory Committee
Late April/early May (7 days before ATM)	Adcom Recommendations Published & Warrant Posted	Fox. Reporter & Selectmen's Office
First Monday in May	Town Meeting - To Approve Budgets	Town Leadership & Voters

FY 2022 BUDGET MILESTONE CALENDAR

DATE	DESCRIPTION	OWNER
Thursday, October 15, 2020 <small>Veterans Day November 11</small>	Joint Town & School Administrative Leadership Mtg. to Frame Budget Process	TM/ATM/FD/SS/AS/BA
Wednesday, November 4, 2020	Review Revenue Forecast with Board of Selectmen & School Committee	TM/FD/BOS/SC
Wednesday, November 25, 2020 <small>Thanksgiving Thursday November 26 Day after Thanksgiving Holiday 11/27</small>	Budget Templates & Guidance Memo Distributed to Municipal Dept. Heads	Finance
Monday, November 30, 2020	Budget Guidance Reviewed with Town Dept. Heads at Staff Mtg.	Town Manager & Finance Director
Friday, December 11, 2020	All Municipal Budget Requests, Including Capital Items, Due to Finance	All Dept. Heads & School Ad.
Monday, December 14, 2020	School Committee Public Review of School Budget & Due to Finance	SS/AS/BA/SC
Friday, December 18, 2020 <small>Christmas Friday December 25 New Year Friday January 1</small>	Budget Document Requests Prepared & Distributed to Administration	Finance
Thursday, January 7, 2021	Town Administration Recommendation on Dept. Budgets	Dept Heads/TM/ATM/FD
Monday, January 19, 2021	Town Manager Recommended Budget Prepared & Distributed to BOS	Finance/Administration
Tuesday, January 26, 2021	Preliminary Balanced Budget Review with Selectmen	BOS/TM/ATM/FD
Wednesday, January 20, 2021	Non-Budgetary Financial Articles Review with Ad Com	Advisory Committee/FD
Friday, January 22, 2021	Town Manager Recommended Budget Prepared & Distributed to AdComm	Finance

Monday, January 25, 2021	School Comm. Public Review & Vote of Recommended School Budget	School Administration & SC
Wednesday, January 27, 2021 <small>Washington's Birthday February 15</small>	Advisory Liaison and Committee Initial Review of Budget Requests	Advisory Committee/Depts.
Friday, February 19, 2021	C.I.P. Requests Reviewed & Distributed to C.I.P. Committee	Finance
Wednesday, February 24, 2021	Advisory Liaison and Committee Review of Budget Requests	Advisory Committee/Depts.
Saturday, March 6, 2021	Capital Improvement Committee Review of C.I.P. Requests	C.I.P. Committee/ Depts.
Tuesday, March 9, 2021	Board of Selectmen Review of C.I.P. Requests	BOS/TM/ATM/FD
Wednesday, March 10, 2021 <small>Evacuation Day March 17</small>	Advisory Committee Review of C.I.P. Requests	Advisory Committee/FD/TM/ATM
Friday, March 26, 2021	Comprehensive Balanced Budget Document Prepared & Distributed	TM/ATM/Finance
Tuesday, March 30, 2021	Selectmen Final Recommendations on FY '21 Budgets	Board of Selectmen
Wednesday, March 31, 2021	Advisory Committee Final Recommendations on FY '21 Budgets	Advisory Committee
Friday, April 9, 2021 <small>Patriots Day April 19</small>	Final Budget Document/Warrant Sent to Printer	Finance & Selectmen's Office
Monday, April 26, 2021	Ad Com Recommendations Submitted to Newspaper	Advisory Committee
Thursday, April 29, 2021	Ad Com Recommendations Published & Warrant Posted	Fox. Reporter & Selectmen's Office
Monday, May 10, 2021	Town Meeting - To approve Budgets	Town Meeting Voters

Community Profile

Town of Foxborough

An excerpt from the Official Statement dated March 10, 2020

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 2010 federal census, the Town has a population of approximately 16,865 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.

Local Government

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

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.

Population Trends

	<u>2010</u>	<u>2000</u>	<u>1990</u>	<u>1980</u>
	16,865	16,246	14,637	14,148

Source: Federal Census.

On the basis of the 2010 federal census, the Town has a population density of 809 persons per square mile.

Age, Income and Wealth Levels

	<u>Foxborough</u>	<u>Norfolk County</u>	<u>Massachusetts</u>
Median Age:			
2010	42.0	39.1	37.2
2000	38.1	38.1	36.5
1990	34.2	35.1	33.6
Median Family Income:			
2010	\$110,858	\$101,870	\$81,165
2000	78,811	77,847	61,664
1990	52,509	54,915	44,367
Per Capita Income:			
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.

Largest Employers

<u>Name</u>	<u>Nature of Business</u>	<u>Number of Employees</u>
Schneider Electric (Formerly the Foxborough Company)	Process Control	1,000-4,999
Gillette Stadium – Team Ops LLC	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.

Largest Taxpayers

Following are the largest taxpayers in the Town, based upon assessed valuations for fiscal 2020, all of whom are current in their tax payments:

<u>Name</u>	<u>Nature of Business</u>	<u>Fiscal 2020</u>		
		<u>Assessed Valuation</u>	<u>Amount of Tax</u>	<u>% of Net Levy</u>
Foxboro Realty Associates & NPP LLC, Et Al	Sports, Entertainment & Mixed Use Real Estate	\$ 213,199,721	\$ 3,950,591	7.75 %
Mayfair Realty Et Al	Apartments	55,020,200	846,577	1.66
Domain Foxboro Apartments, LLC	Apartments	48,009,400	699,497	1.37
Foxborough Lodge, L.P.	Apartments	47,402,600	690,656	1.36
Medical Information Technology	Software & Services	30,900,600	572,588	1.12
Invensys Systems Inc.	CIP	30,615,630	567,308	1.11
Massachusetts Electric Co.	Electric Utility	30,280,320	561,094	1.10
NPP Development LLC	CIP	20,426,500	378,753	0.74
Elm Lodge Co, Walnut LLC, Spruce Meadows	Apartments	24,551,800	372,883	0.73
King-Foxboro, LLC	Real Estate	18,325,301	267,000	0.52
	Totals	\$ 518,732,072	\$ 8,908,946	17.48 %

Source: Finance Assessing Division.

Town of Foxborough Financial Policies

I. Introduction

As adopted by the Board of Selectmen, 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.

II. Goals

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

III. 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.

- 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 very next Town Meeting, Special or Annual.
- The Stabilization Fund may only be used under the following circumstances:
 - a) 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.
 - b) 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.
- The level of use of the primary Stabilization Fund is intended to be limited to the following:
 - a) 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 intend to not exceed \$2.5 million.

- b) 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.

- **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:
 - a) To reduce the amount needed to borrow for an excluded debt capital building project.
 - b) To fund necessary and significant unbudgeted maintenance costs for a Town / School building.

- **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 one-time purposes:

- a) Overlay Deficits;
- b) Snow & Ice Deficits;
- c) Capital Projects; and
- d) Costs Associated with Required Property Revaluations.

- **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 levy.
- As a result of the State allowing year end budgetary transfers amongst 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 needed.

IV. Free Cash Policy

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

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

- Foxborough will target an annual minimum "recharge" of certified Free Cash in the amount of \$2 million. This will be accomplished through the combination of under budgeting/committing expected revenues and under spending appropriated budgets.
- The certified \$2 million "recharge" can be committed 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 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 used 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 used 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.

V. 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.

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.

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.
 - I. 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.
 - II. GASB 45 requires the accrual of OPEB expense over the same period of time.
 - III. 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.
 - IV. 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).
- The Town 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 Board of Selectmen on November 8th, 2011, the general fund's share of annually funding 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.
- The Water & Sewer Enterprise's share of annually funding the ARC shall be an appropriation from Water and Sewer receipts, respectively.

VI. 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 Board of Selectmen, 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.

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

These Financial Policies are hereby officially adopted by the Town of Foxborough Board of Selectmen on May 17, 2016, and are effective immediately.

Fund Descriptions

Governmental Funds

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

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

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

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

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

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

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

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

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

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

Fiduciary Funds

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

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

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

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

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.

Glossary

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

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

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

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

ARTICLE - An article or item on the Town Warrant.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RETAINED EARNINGS – The accumulated earnings of the enterprise funds.

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

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

REVENUE - Budgetary resources.

REVOLVING FUND – As authorized under M.G.L. Ch. 53 E ½, departmental revolving funds allow communities to raise revenues from a specific service and use those revenues without appropriation to support the service. The total amount that may be spent from each revolving fund must be re-authorized each year at annual town meeting. Wages or salaries for full-time employees may be paid from the revolving fund only if the fund is also charged for all associated fringe benefits.

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

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

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

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

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

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

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