



Town of Foxborough

**Town Manager's Proposed Budget
FY 2023**

**For the Fiscal Year
July 1, 2022 - June 30, 2023**



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**BOARD OF SELECTMEN
TOWN OF FOXBOROUGH**

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January 11, 2022

Honorable Members of the Board of Selectmen:

I respectfully submit to you the proposed Operating Budget for Fiscal 2023. 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 2023 to a 2.5% increase over Fiscal Year 2022 expenditures. That direction was then sent to all departments following our meetings in early November of 2021.

In late December 2021/early January of 2022 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 Human 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 2.73%. I presently view this increase to be a conservative number as I am still waiting to hear on some operating costs (SERSD assessment, Health Insurance, and Property/Liability Insurance for example) that I will further clarify this number. If these estimates come in better than our estimates, there is a strong likelihood that the overall budget will actually come in closer to the established guideline.

Below you will see a summary listing of the budget increases making up the overall \$2,124,303 (2.73%) increase to the General Fund.

General Government	\$ 246,467	6.14%
Public Safety	\$ 198,838	1.97%
Education	\$ 1,023,359	2.60%
Public Works	\$ 17,343	0.70%
Human Services	\$ 24,437	1.99%
Culture & Recreation	\$ 29,295	2.54%
Debt Service	\$ (145,516)	-4.00%
Insurance & Other	\$ 730,080	4.64%
Total	\$ 2,124,303	2.73%

The Town side of the budget is showing a larger increase than usual due to changes to the budgeting for fuel usage (now a centralized approach), funds needed for the Town Manager search, People GIS costs for several departments, and an overall increase to utilities and supplies. To put it in perspective, while the percentage increase may seem high, the total dollar increase is about .003% of the overall budget amount.

This budget proposal contemplates two significant reorganizations as part of this submission. For Fiscal 2023, the Department of Veterans, Recreation, Council on Aging and Human Services will now become one new Department to be known as Human Services. The second reorganization contemplates combining Planning, Conservation, Building Inspection, Zoning and Economic Development into one new Department to be known as Land Use and Economic Development. In each instance, there will be one Department Head for each of the new Departments and Division Heads who will report to that Department Head. This restructuring has become far more common in local government in recent years and provides for a greater coordination of services and resources and makes for a far more efficient service for the Community.

The Foxborough School Department budget came in at 2.50% (excluding the SERSD assessment).

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 Water Enterprise Fund which is only slated to increase by 0.37% and the Sewer Enterprise which is only slated to increase by 0.67%). 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 7.28% and Health Insurance budget is estimated to increase 2.75%. These numbers are only estimates at this time and may change once we have the final numbers. We are also still awaiting estimates for our Property, Liability and Risk Management budget. We are hopeful that these numbers will come in lower than our estimates and thus drive the overall budget down.

The big driver of the General Fund budget were the estimates for Pension and Health Insurance, Southeastern Regional Assessment, and the Salary Reserve budget line. As noted above, the Pension and Health Insurance lines alone account for a 7.28% and 2.75% increase respectively.

An increase to the Salary Reserve budget is being proposed to cover the costs for the expiring collective bargaining agreements for all six town unions. This budget will continue to 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. Last year we evaluated the best practices in some of the award-winning budget presentations and came up with this new approach to funding these costs which has worked out tremendously in the current fiscal year 2022. What this new approach will continue to 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.

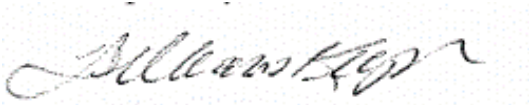
Conclusion

Based on the guidance discussed at the beginning of the deliberative process for the Fiscal Year 2023 Budget, Town and School Operating Departments have made a concerted effort to bring their expenses within the established guidelines of 2.5%.

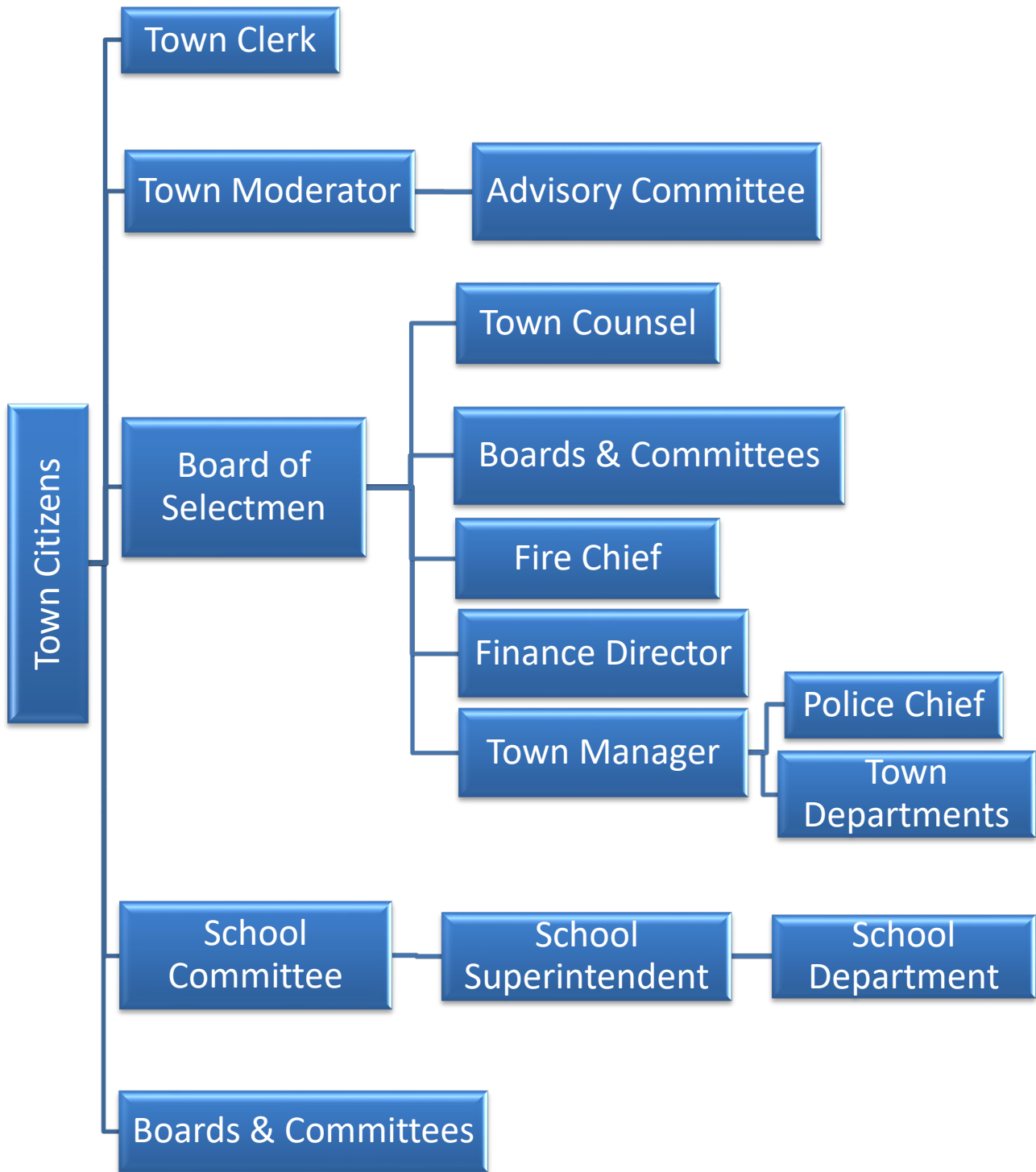
Based on the analysis conducted, the overall budget guideline appears to be close to achieving that goal; save for the fixed cost elements which are always late comers to this process. Prudent financial planning measures have been taken over the years by the Town to address anticipated costs as part of the 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 informed.

Respectfully,

A handwritten signature in cursive script, appearing to read "William G. Keegan", is displayed within a rectangular box with a dotted background.

William G. Keegan, ICMA-CM Town Manager





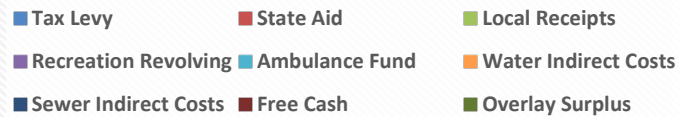
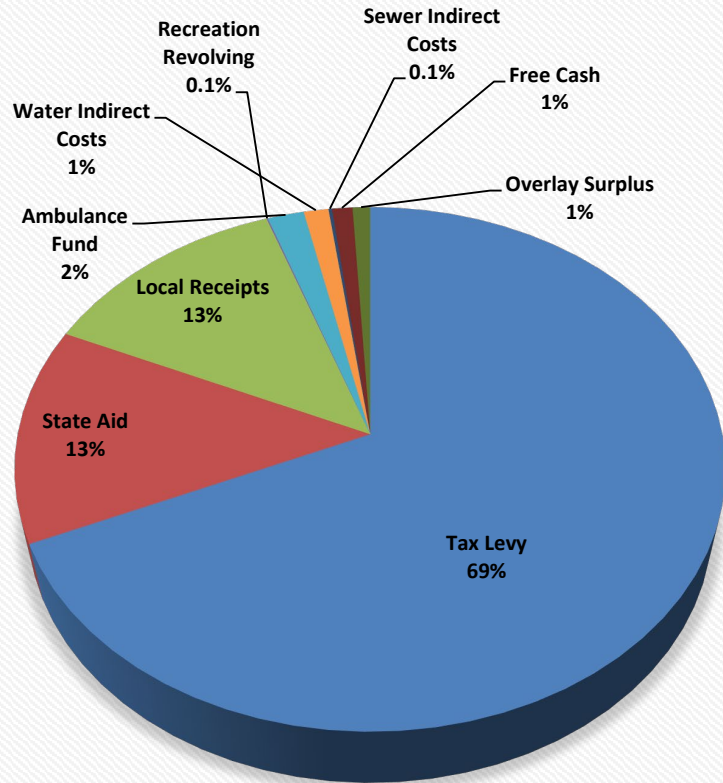
Financial Summary

General Fund Budget Overview

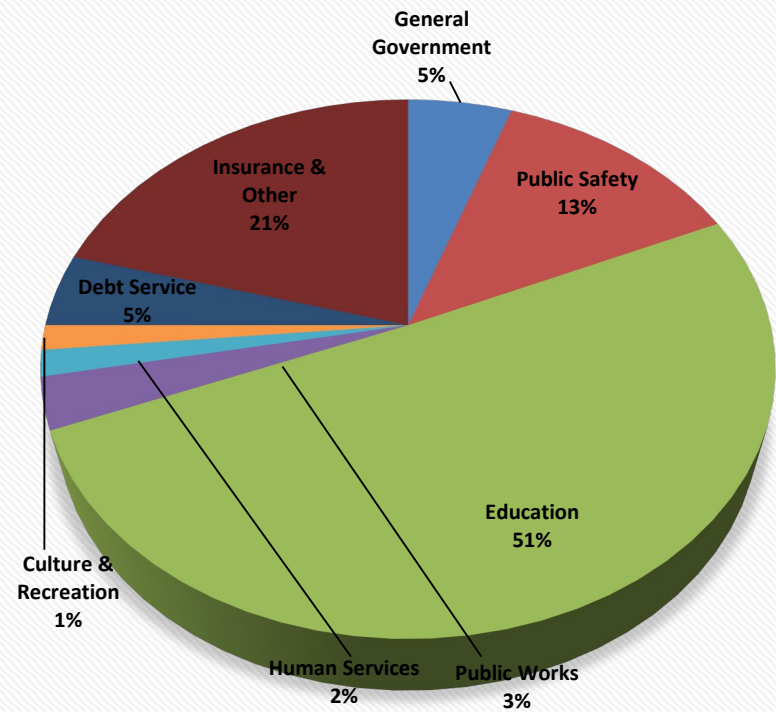
The following charts detail the overall revenues and expenditures for the General Fund.

The Town Manager's Proposed FY2023 General Fund Budget totals:
\$79,835,712

REVENUES



EXPENSES

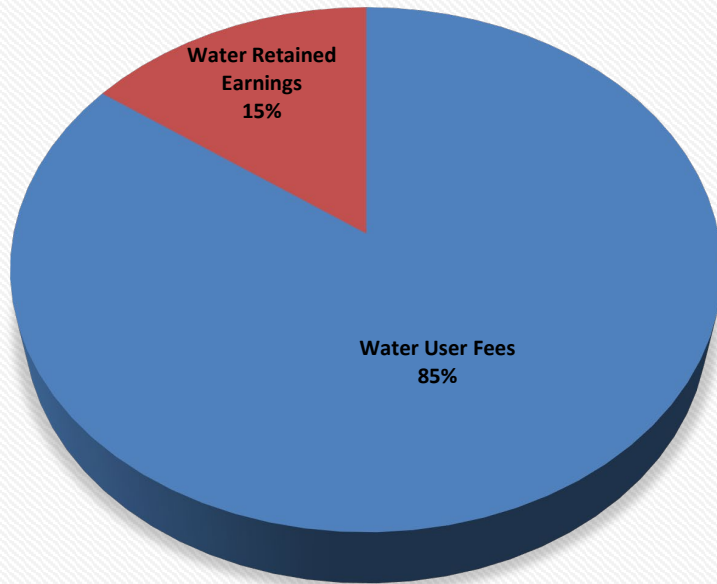


Water Enterprise Budget Overview

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

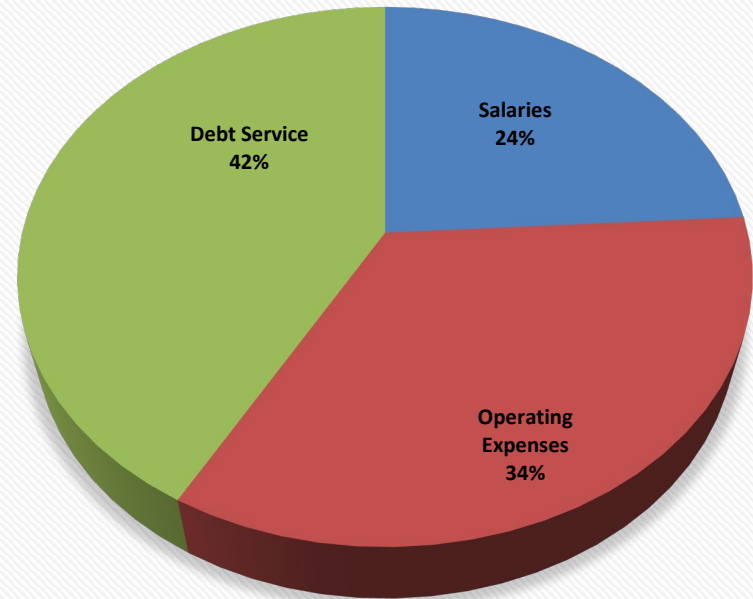
The Town Manager's Proposed FY2023 Water Fund Budget totals:
\$7,339,445

REVENUES



■ Water User Fees ■ Water Retained Earnings

EXPENSES



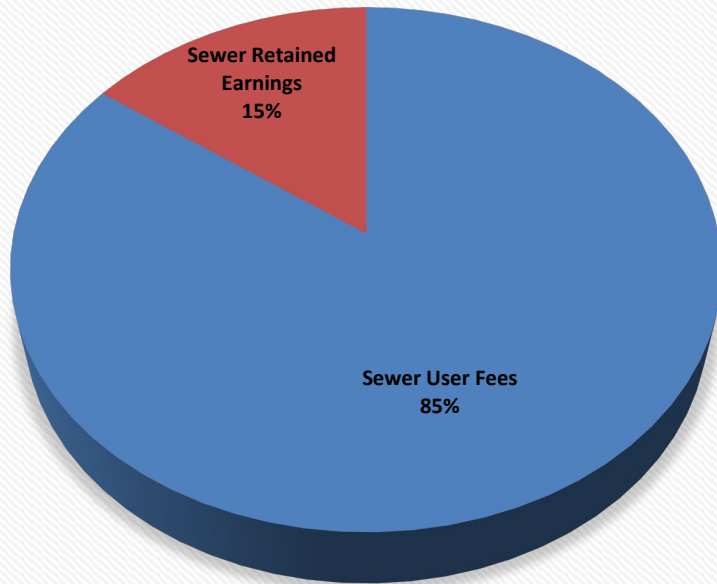
■ Salaries ■ Operating Expenses ■ Debt Service

Sewer Enterprise Budget Overview

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

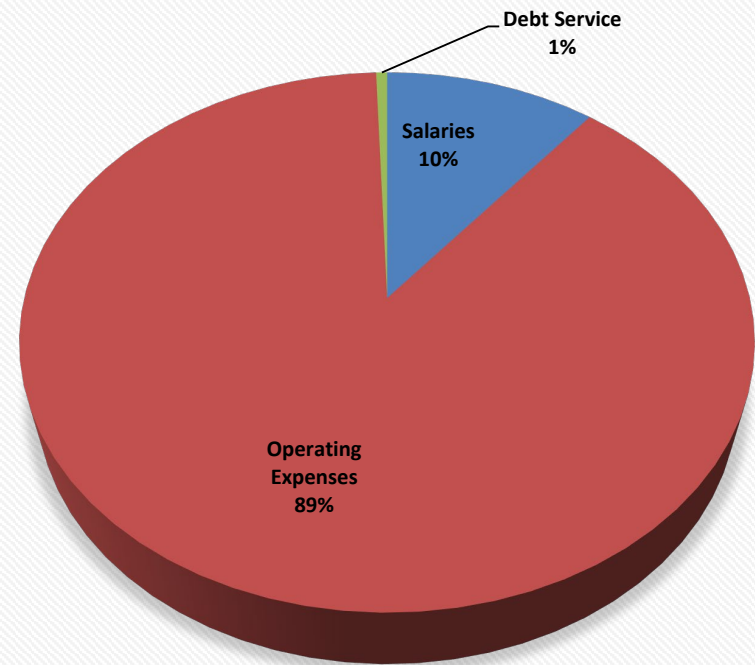
The Town Manager's Proposed FY2023 Sewer Fund Budget totals:
\$1,706,668

REVENUES



■ Sewer User Fees ■ Sewer Retained Earnings

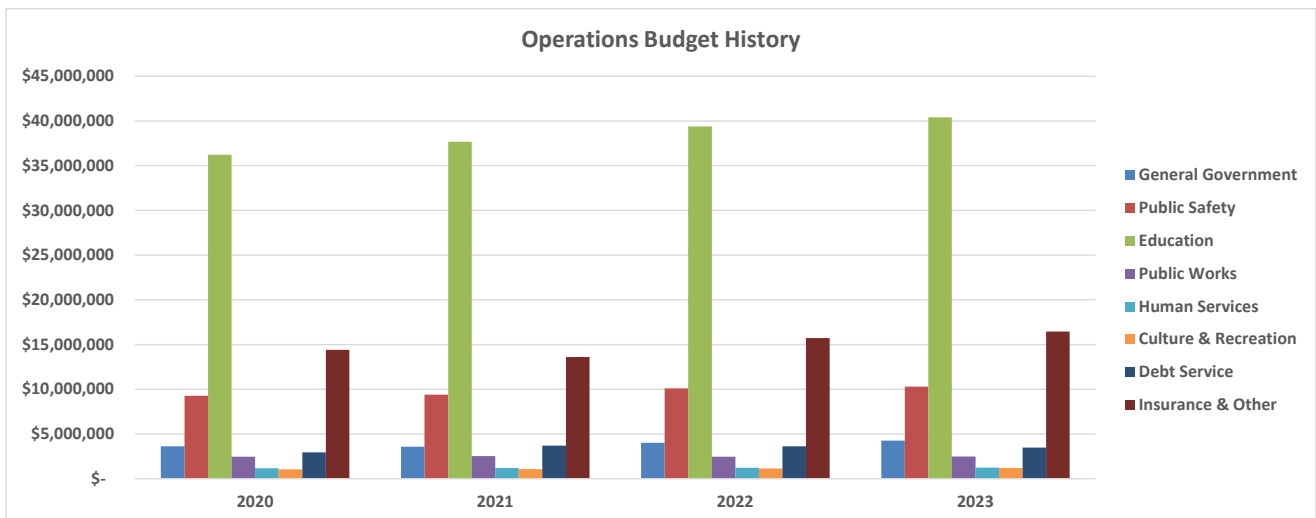
EXPENSES



■ Salaries ■ Operating Expenses ■ Debt Service

General Fund Revenue/Expenditure Summary FY20-FY23

	2020 Actual	2021 Actual	2022 Budget	2023 Preliminary	2023 vs. 2022 \$ (+/-) % (+/-)	
General Fund Revenues						
Tax Levy	\$ 52,110,329	\$ 53,941,471	\$ 55,988,060	\$ 58,120,785	\$ 2,132,725	3.81%
State Aid	\$ 11,160,412	\$ 11,116,219	\$ 11,345,873	\$ 11,345,873	\$ -	0.00%
Local Receipts	\$ 10,980,509	\$ 8,269,436	\$ 9,782,000	\$ 10,941,981	\$ 1,159,981	11.86%
Indirect Costs	\$ 1,114,574	\$ 1,250,305	\$ 1,241,768	\$ 1,241,768	\$ -	0.00%
Free Cash	\$ 435,708	\$ 900,000	\$ 938,954	\$ 900,000	\$ (38,954)	-4.15%
Overlay Surplus	\$ -	\$ 1,000,000	\$ 792,749	\$ 775,000	\$ (17,749)	-2.24%
Ambulance Fund	\$ 1,158,619	\$ 1,408,619	\$ 1,600,000	\$ 1,600,000	\$ -	0.00%
Recreation Fund	\$ 59,023	\$ 61,367	\$ 59,118	\$ 59,118	\$ -	0.00%
Other Available Funds	\$ 50,000	\$ 460,000	\$ 193,000	\$ -	\$ (193,000)	-100.00%
Total General Fund Revenues	\$ 77,069,174	\$ 78,407,417	\$ 81,941,522	\$ 84,984,525	\$ 3,043,003	3.71%
General Fund Expenses						
General Government	\$ 3,621,230	\$ 3,582,555	\$ 4,012,773	\$ 4,259,240	\$ 246,467	6.14%
Public Safety	\$ 9,280,899	\$ 9,388,354	\$ 10,096,106	\$ 10,294,944	\$ 198,838	1.97%
Education	\$ 36,217,330	\$ 37,675,582	\$ 39,388,783	\$ 40,412,142	\$ 1,023,359	2.60%
Public Works	\$ 2,455,138	\$ 2,542,911	\$ 2,463,307	\$ 2,480,650	\$ 17,343	0.70%
Human Services	\$ 1,173,923	\$ 1,191,612	\$ 1,228,684	\$ 1,253,121	\$ 24,437	1.99%
Culture & Recreation	\$ 1,045,041	\$ 1,073,760	\$ 1,153,319	\$ 1,182,614	\$ 29,295	2.54%
Debt Service	\$ 2,933,437	\$ 3,688,894	\$ 3,637,570	\$ 3,492,054	\$ (145,516)	-4.00%
Insurance & Other	\$ 14,400,285	\$ 13,611,379	\$ 15,730,867	\$ 16,460,947	\$ 730,080	4.64%
Total General Fund Operating Expenses	\$ 71,127,283	\$ 72,755,047	\$ 77,711,409	\$ 79,835,712	\$ 2,124,303	2.73%
Other Expenses						
State & County Assessments	\$ 2,544,223	\$ 2,507,929	\$ 2,815,768	\$ 2,815,768	\$ -	0.00%
Overlay	\$ 1,114,948	\$ 1,114,948	\$ 1,093,257	\$ 1,100,000	\$ 6,743	0.62%
Stabilization Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Stabilization Fund	\$ 250,000	\$ -	\$ -	\$ -	\$ -	0.00%
Snow Removal Supplement	\$ 248,619	\$ 99,004	\$ 295,476	\$ 247,729	\$ (47,747)	-16.16%
OPEB Trust Fund	\$ 964,069	\$ -	\$ -	\$ 985,135	\$ 985,135	0.00%
Subtotal Other Expenses	\$ 5,221,859	\$ 3,721,881	\$ 4,204,501	\$ 5,148,632	\$ 944,131	22.46%
Total General Fund Expenses	\$ 76,349,142	\$ 76,476,927	\$ 81,915,910	\$ 84,984,344	\$ 3,068,434	3.75%
Net Excess / (Deficit)	\$ 720,032	\$ 1,930,490	\$ 25,612	\$ 181		



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.

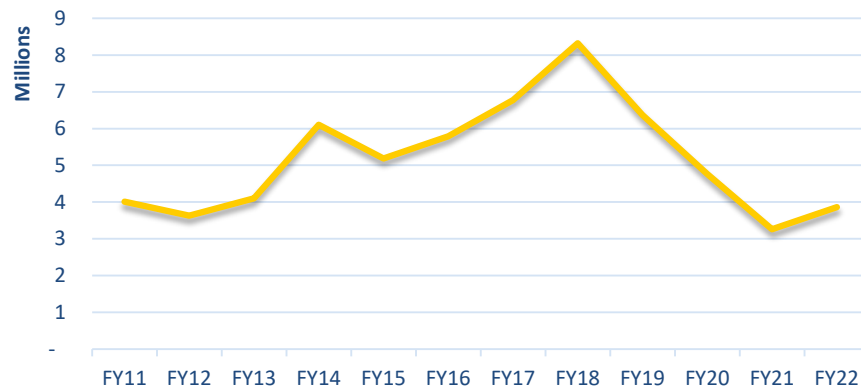
Note: Free Cash is certified by the Commonwealth as of each June 30th. Once this is done, certified free cash becomes available for Town Meeting appropriation.

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	900,000	652,230	145,134	1,697,364
FY22	3,859,373	TBD	TBD	TBD	-

Free Cash History



Community	Certified Free Cash 6/30/2021	Operating Budget	Free Cash as % of Operating
Walpole	9,025,519	112,765,659	8.0%
Stoughton	5,666,158	114,292,655	5.0%
North Attleborough	5,523,193	103,231,940	5.4%
Easton	4,706,157	88,838,411	5.3%
Franklin	4,470,514	134,990,155	3.3%
Norton	4,238,298	70,284,942	6.0%
Plainville	4,184,212	39,495,294	10.6%
Mansfield	4,051,615	107,572,661	3.8%
Foxborough	3,859,373	82,498,642	4.7%
Norfolk	3,084,163	47,572,968	6.5%
Wrentham	2,314,706	49,753,852	4.7%

General Fund Expenditure Summary

Appropriations

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 vs. 2022 \$ (+/-) % (+/-)		
General Government							
Board of Selectmen							
Operating Expenses	\$ 20,345	\$ 21,223	\$ 23,400	\$ 38,518	\$ 15,118	64.61%	
Total Board of Selectmen	\$ 20,345	\$ 21,223	\$ 23,400	\$ 38,518	\$ 15,118	64.61%	
Town Manager							
Salaries and Wages	\$ 495,750	\$ 518,072	\$ 536,861	\$ 547,425	\$ 10,564	1.97%	
Operating Expenses	\$ 60,193	\$ 60,798	\$ 84,925	\$ 85,209	\$ 284	0.33%	
Total Town Manager	\$ 555,943	\$ 578,870	\$ 621,786	\$ 632,634	\$ 10,848	1.74%	
Finance							
Salaries and Wages	\$ 971,566	\$ 994,520	\$ 1,102,949	\$ 1,101,013	\$ (1,938)	-0.18%	
Operating Expenses	\$ 337,434	\$ 340,439	\$ 358,492	\$ 388,929	\$ 30,437	8.49%	
Total Finance	\$ 1,309,000	\$ 1,334,959	\$ 1,461,441	\$ 1,489,942	\$ 28,499	1.95%	
Advisory Committee							
Salaries and Wages	\$ 689	\$ -	\$ 2,150	\$ 2,150	\$ -	0.00%	
Operating Expenses	\$ 295	\$ 245	\$ 350	\$ 350	\$ -	0.00%	
Total Advisory Committee	\$ 984	\$ 245	\$ 2,500	\$ 2,500	\$ -	0.00%	
Legal Services							
Operating Expenses	\$ 165,588	\$ 69,541	\$ 180,090	\$ 180,090	\$ -	0.00%	
Total Legal Services	\$ 165,588	\$ 69,541	\$ 180,090	\$ 180,090	\$ -	0.00%	
Geographic Information Systems/IT							
Operating Expenses	\$ 19,333	\$ 44,765	\$ 50,139	\$ 68,976	\$ 18,837	37.57%	
Total Geographic Information Systems/IT	\$ 19,333	\$ 44,765	\$ 50,139	\$ 68,976	\$ 18,837	37.57%	

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 vs. 2022 \$ (+/-) % (+/-)	
Town Clerk & Elections/Registration						
Salaries and Wages	\$ 216,520	\$ 230,711	\$ 239,123	\$ 236,818	\$ (2,305)	-0.96%
Operating Expenses	\$ 27,951	\$ 23,940	\$ 30,150	\$ 38,150	\$ 8,000	26.53%
Total Town Clerk	\$ 244,470	\$ 254,651	\$ 269,273	\$ 274,968	\$ 5,695	2.11%
Land Use & Economic Development						
Salaries and Wages	\$ 678,554	\$ 663,670	\$ 718,033	\$ 719,802	\$ 1,769	0.25%
Operating Expenses	\$ 51,646	\$ 34,449	\$ 74,601	\$ 75,104	\$ 503	0.67%
Total Land Use & Economic Development	\$ 730,200	\$ 698,119	\$ 792,634	\$ 794,906	\$ 2,272	0.29%
Municipal Buildings						
Salaries and Wages	\$ 94,646	\$ 98,636	\$ 101,860	\$ 107,706	\$ 5,846	5.74%
Operating Expenses	\$ 480,721	\$ 481,546	\$ 509,650	\$ 669,000	\$ 159,350	31.27%
Total Municipal Buildings	\$ 575,367	\$ 580,182	\$ 611,510	\$ 776,706	\$ 165,196	27.01%
Total General Government	\$ 3,621,230	\$ 3,582,555	\$ 4,012,773	\$ 4,259,240	\$ 246,467	6.14%
Public Safety						
SEMRECC						
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenses	\$ 507,630	\$ 300,000	\$ 310,000	\$ 310,000	\$ -	0.00%
Total SEMRECC	\$ 507,630	\$ 300,000	\$ 310,000	\$ 310,000	\$ -	0.00%
Police						
Salaries and Wages	\$ 4,126,819	\$ 4,240,047	\$ 4,659,227	\$ 4,802,195	\$ 142,968	3.07%
Operating Expenses	\$ 393,272	\$ 430,095	\$ 455,828	\$ 416,828	\$ (39,000)	-8.56%
Capital Outlay	\$ 226,494	\$ 198,428	\$ 150,184	\$ 166,128	\$ 15,944	10.62%
Total Police	\$ 4,746,585	\$ 4,868,570	\$ 5,265,239	\$ 5,385,151	\$ 119,912	2.28%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 vs. 2022 \$ (+/-) % (+/-)	
Fire						
Salaries and Wages	\$ 3,563,497	\$ 3,780,284	\$ 4,083,265	\$ 4,187,881	\$ 104,616	2.56%
Operating Expenses	\$ 297,968	\$ 333,255	\$ 342,751	\$ 314,191	\$ (28,560)	-8.33%
Capital Outlay	\$ 58,343	\$ 32,160	\$ 22,000	\$ 28,000	\$ 6,000	27.27%
Total Fire	\$ 3,919,808	\$ 4,145,699	\$ 4,448,016	\$ 4,530,072	\$ 82,056	1.84%
Joint Public Safety Building						
Salaries and Wages	\$ 56,702	\$ 56,433	\$ 62,909	\$ 59,530	\$ (3,379)	-5.37%
Operating Expenses	\$ 9,200	\$ 9,876	\$ 9,942	\$ 10,191	\$ 249	2.50%
Capital Outlay	\$ 40,975	\$ 7,776	\$ -	\$ -	\$ -	#DIV/0!
Total Joint Public Safety Building	\$ 106,877	\$ 74,085	\$ 72,851	\$ 69,721	\$ (3,130)	-4.30%
Total Public Safety	\$ 9,280,899	\$ 9,388,354	\$ 10,096,106	\$ 10,294,944	\$ 198,838	1.97%
Education						
Foxborough Public Schools						
Salaries and Wages	\$ 30,166,978	\$ 30,522,743	\$ 32,129,678	\$ 32,776,776	\$ 647,098	2.01%
Operating Expenses	\$ 5,570,778	\$ 6,506,330	\$ 6,486,336	\$ 6,804,639	\$ 318,303	4.91%
Total Foxborough Public Schools	\$ 35,737,756	\$ 37,029,073	\$ 38,616,014	\$ 39,581,415	\$ 965,401	2.50%
Southeastern Regional						
Operating Expenses	\$ 479,574	\$ 646,509	\$ 772,769	\$ 830,727	\$ 57,958	7.50%
Total Southeastern Regional	\$ 479,574	\$ 646,509	\$ 772,769	\$ 830,727	\$ 57,958	7.50%
Total Education	\$ 36,217,330	\$ 37,675,582	\$ 39,388,783	\$ 40,412,142	\$ 1,023,359	2.60%
Public Works						
Public Works						
Salaries and Wages	\$ 1,482,987	\$ 1,396,102	\$ 1,583,507	\$ 1,578,350	\$ (5,157)	-0.33%
Operating Expenses	\$ 473,239	\$ 492,754	\$ 513,450	\$ 539,950	\$ 26,500	5.16%
Capital Outlay	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	#DIV/0!
Total Public Works	\$ 1,956,227	\$ 1,888,856	\$ 2,096,957	\$ 2,148,300	\$ 51,343	2.45%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 vs. 2022 \$ (+/-) % (+/-)	
Snow and Ice						
Salaries and Wages	\$ 89,062	\$ 139,747	\$ 33,500	\$ 33,500	\$ -	0.00%
Operating Expenses	\$ 214,242	\$ 360,029	\$ 170,800	\$ 170,800	\$ -	0.00%
Capital Outlay	\$ 11,000	\$ 12,000	\$ 12,000	\$ 13,000	\$ 1,000	8.33%
Total Snow and Ice	\$ 314,304	\$ 511,776	\$ 216,300	\$ 217,300	\$ 1,000	0.46%
Street Lighting						
Operating Expenses	\$ 161,203	\$ 117,120	\$ 110,000	\$ 75,000	\$ (35,000)	-31.82%
Total Street Lighting	\$ 161,203	\$ 117,120	\$ 110,000	\$ 75,000	\$ (35,000)	-31.82%
Solid Waste Disposal and Collection						
Operating Expenses	\$ 23,404	\$ 25,159	\$ 40,050	\$ 40,050	\$ -	0.00%
Total Solid Waste Disposal and Collection	\$ 23,404	\$ 25,159	\$ 40,050	\$ 40,050	\$ -	0.00%
Total Public Works	\$ 2,455,138	\$ 2,542,911	\$ 2,463,307	\$ 2,480,650	\$ 17,343	0.70%
Human Services						
Health Department						
Salaries and Wages	\$ 254,059	\$ 274,027	\$ 265,720	\$ 263,789	\$ (1,931)	-0.73%
Operating Expenses	\$ 19,701	\$ 20,463	\$ 22,445	\$ 26,570	\$ 4,125	18.38%
Total Health Department	\$ 273,760	\$ 294,490	\$ 288,165	\$ 290,359	\$ 2,194	0.76%
COA/Human Services						
Salaries and Wages	\$ 653,583	\$ 668,161	\$ 691,569	\$ 676,312	\$ (15,257)	-2.21%
Operating Expenses	\$ 246,580	\$ 228,961	\$ 248,950	\$ 286,450	\$ 37,500	15.06%
Total COA/Human Services	\$ 900,163	\$ 897,122	\$ 940,519	\$ 962,762	\$ 22,243	2.36%
Total Human Services	\$ 1,173,923	\$ 1,191,612	\$ 1,228,684	\$ 1,253,121	\$ 24,437	1.99%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 vs. 2022 \$ (+/-) % (+/-)	
Culture and Recreation						
Library						
Salaries and Wages	\$ 820,357	\$ 822,198	\$ 870,519	\$ 917,314	\$ 46,795	5.38%
Operating Expenses	\$ 221,684	\$ 248,562	\$ 279,800	\$ 262,300	\$ (17,500)	-6.25%
Capital Outlay	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
Total Library	\$ 1,045,041	\$ 1,073,760	\$ 1,153,319	\$ 1,182,614	\$ 29,295	2.54%
Total Culture and Recreation	\$ 1,045,041	\$ 1,073,760	\$ 1,153,319	\$ 1,182,614	\$ 29,295	2.54%
Debt Service						
Debt Service						
Principal	\$ 2,281,000	\$ 2,619,000	\$ 2,611,000	\$ 2,556,000	\$ (55,000)	-2.11%
Interest	\$ 652,167	\$ 1,069,743	\$ 1,001,570	\$ 911,054	\$ (90,516)	-9.04%
Operating Expenses	\$ 270	\$ 151	\$ 25,000	\$ 25,000	\$ -	0.00%
Total Debt Service	\$ 2,933,437	\$ 3,688,894	\$ 3,637,570	\$ 3,492,054	\$ (145,516)	-4.00%
Insurance and Other						
Pensions						
Operating Expenses	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 5,871,763	\$ 398,226	7.28%
Total Pensions	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 5,871,763	\$ 398,226	7.28%
Unemployment Compensation						
Operating Expenses	\$ 103,000	\$ 81,502	\$ 87,125	\$ 87,125	\$ -	0.00%
Total Unemployment Compensation	\$ 103,000	\$ 81,502	\$ 87,125	\$ 87,125	\$ -	0.00%
Group Insurance Benefits						
Operating Expenses	\$ 8,465,329	\$ 7,385,074	\$ 9,075,700	\$ 9,325,554	\$ 249,854	2.75%
Total Group Insurance Benefits	\$ 8,465,329	\$ 7,385,074	\$ 9,075,700	\$ 9,325,554	\$ 249,854	2.75%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 vs. 2022 \$ (+/-) % (+/-)	
Risk Management						
Operating Expenses	\$ 987,879	\$ 951,860	\$ 826,505	\$ 826,505	\$ -	0.00%
Total Risk Management	\$ 987,879	\$ 951,860	\$ 826,505	\$ 826,505	\$ -	0.00%
Reserve Fund						
Operating Expenses	\$ -	\$ 7,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Total Reserve Fund	\$ -	\$ 7,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Salary Reserve Fund						
Operating Expenses	\$ -	\$ -	\$ 193,000	\$ 275,000	\$ 82,000	42.49%
Total Salary Reserve Fund	\$ -	\$ -	\$ 193,000	\$ 275,000	\$ 82,000	42.49%
Total Insurance and Other	\$ 14,400,285	\$ 13,611,379	\$ 15,730,867	\$ 16,460,947	\$ 730,080	4.64%
GRAND TOTAL GENERAL FUND	\$ 71,127,283	\$ 72,755,047	\$ 77,711,409	\$ 79,835,712	\$ 2,124,303	2.73%

Enterprise Funds Expenditure Summary

Appropriations

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 vs. 2022 \$ (+/-) % (+/-)		
Water Enterprise Fund							
Water Fund							
Salaries and Wages	\$ 1,574,677	\$ 1,493,581	\$ 1,736,631	\$ 1,764,894	\$ 28,263	1.63%	
Operating Expenses	\$ 1,831,676	\$ 1,945,535	\$ 2,449,586	\$ 2,502,686	\$ 53,100	2.17%	
Debt Service Principal	\$ 1,361,507	\$ 1,682,622	\$ 2,044,924	\$ 2,003,891	\$ (41,033)	-2.01%	
Debt Service Interest	\$ 600,123	\$ 905,175	\$ 1,146,220	\$ 1,062,974	\$ (83,246)	-7.26%	
Debt Service Expenses	\$ 3,362	\$ 3,038	\$ 5,000	\$ 5,000	\$ -	0.00%	
Total Water Fund	\$ 5,371,345	\$ 6,029,949	\$ 7,382,361	\$ 7,339,445	\$ (42,916)	-0.58%	
Sewer Enterprise Fund							
Sewer Fund							
Salaries and Wages	\$ 153,906	\$ 154,853	\$ 181,056	\$ 185,143	\$ 4,087	2.26%	
Operating Expenses	\$ 1,416,517	\$ 1,439,774	\$ 1,504,344	\$ 1,511,850	\$ 7,506	0.50%	
Debt Service Principal	\$ 68,898	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%	
Debt Service Interest	\$ 1,485	\$ 1,215	\$ 945	\$ 675	\$ (270)	-28.57%	
Total Sewer Fund	\$ 1,640,806	\$ 1,604,842	\$ 1,695,345	\$ 1,706,668	\$ 11,323	0.67%	
GRAND TOTAL ENTERPRISE FUNDS	\$ 7,012,151	\$ 7,634,791	\$ 9,077,706	\$ 9,046,113	\$ (31,593)	-0.35%	

Property Taxes

Property Taxes:

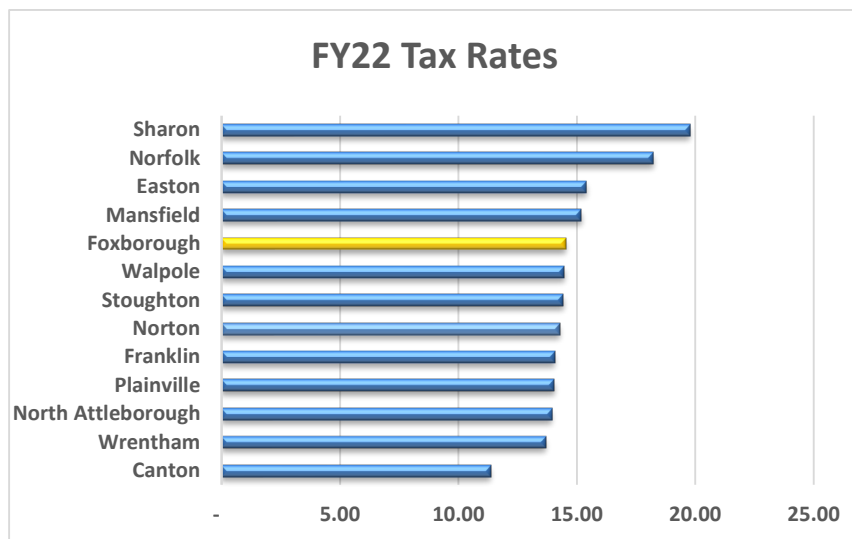
The Tax Levy constitutes about 70% of the total annual resources of the Town budget thus making it the largest revenue source. Taxes may be levied only up to a calculated levy limit (which is certified by the state Department of Revenue). This limit can only increase by 2.5% from the previous year's 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 FY22 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.



	FY22 Tax Rates		FY22 Unused Levy Capacity	
	Residential	Commercial	Amount	% of Levy Limit
Canton	11.35	24.18	1,727,856	1.93
Wrentham	13.67	18.18	5,026	0.01
North Attleborough	13.93	17.06	20,836	0.03
Plainville	14.03	18.20	6,201	0.02
Franklin	14.05	14.05	54,270	0.06
Norton	14.26	14.26	20,729	0.05
Stoughton	14.41	24.20	12,020	0.02
Walpole	14.46	19.22	6,230	0.01
Foxborough	14.52	18.84	25,610	0.05
Mansfield	15.17	18.88	14,636	0.02
Easton	15.39	15.39	7,249	0.01
Norfolk	18.20	18.20	37,961	0.10
Sharon	19.75	19.75	3,281,010	4.03

Property Taxes

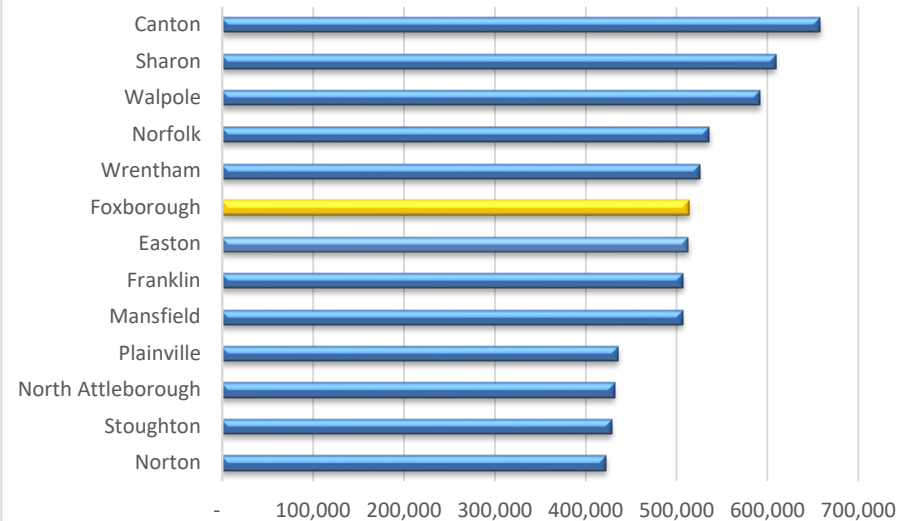
Fiscal Year 2022	Avg Single Family Value	Average Tax Bill	Maximum Levy Limit	Total Tax Levy
Norton	422,532	6,025	42,995,599	42,974,870
Stoughton	428,259	6,171	78,749,388	78,737,368
North Attleborough	431,637	6,013	65,572,245	65,551,409
Plainville	435,357	6,108	26,178,873	26,172,672
Mansfield	506,426	7,682	72,435,128	72,420,492
Franklin	506,812	7,121	87,707,269	87,652,999
Easton	512,387	7,886	63,747,398	63,740,149
Foxborough	513,602	7,458	55,988,059	55,962,449
Wrentham	525,008	7,177	38,333,526	38,328,500
Norfolk	535,718	9,750	37,130,533	37,092,572
Walpole	591,351	8,551	82,826,509	82,820,279
Sharon	608,598	12,020	81,397,000	78,115,990
Canton	657,803	7,466	89,356,166	87,628,310

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
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
FY22	14.52	53,382	513,602	7,458

FY22 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
FY22	55,988,059	55,962,449	25,610	90,585,248

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

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

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



Revenue Model

FY 2023 Recommended Budget



Revenue Summary

The summary below presents all general fund revenues for use in FY 2023. The projection is based on the most current data available. Overall, General Fund operating revenues are proposed to **increase \$3,274,957 or 4.15%** 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 a decrease of \$17,749. Overall the revenue estimation is strong for the FY2023 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	FY 2023	2022 vs. 2023	
	Recap	Recap	Recap	Recap	Budget	Proposed	\$ (+/-)	% (+/-)
Property Tax Levy	\$ 47,707,270	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,988,060	\$ 58,120,785	\$ 2,132,725	3.81%
State Aid	\$ 8,525,722	\$ 8,418,290	\$ 8,616,189	\$ 8,608,290	\$ 8,530,105	\$ 8,530,105	\$ -	0.00%
Local Receipts	\$ 11,451,763	\$ 11,674,644	\$ 10,980,509	\$ 8,269,436	\$ 9,782,000	\$ 10,941,981	\$ 1,159,981	11.86%
Indirects	\$ 860,745	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,241,768	\$ 1,241,768	\$ -	0.00%
Sub-total GF Operating Revenues	\$ 68,545,500	\$ 71,047,759	\$ 72,821,601	\$ 72,069,502	\$ 75,541,933	\$ 78,834,639	\$ 3,292,706	4.36%
Available Funds	\$ 2,229,499	\$ 2,176,841	\$ 1,703,350	\$ 3,829,986	\$ 3,351,867	\$ 3,334,118	\$ (17,749)	-0.53%
Gross General Fund Revenues	\$ 70,774,999	\$ 73,224,600	\$ 74,524,951	\$ 75,899,488	\$ 78,893,800	\$ 82,168,757	\$ 3,274,957	4.15%

Detailed Description:

Property Tax Levy: Property tax revenues are projected to increase in FY 2023. The increase shown, 3.81% includes the statutory increase in the tax levy allowed under Proposition 2 1/2 and an amount of \$915,000 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 FY2023 with the latest FY22 proposed State budget. Given the ongoing 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 \$1,159,981 or 11.86%. The 7-year average (FY15-FY21) is about \$10.9 million. Given the ongoing pandemic, we are estimating meals, hotel/motel, and permits conservatively but also closer to where they were prior to the pandemic. The three-year average prior to the pandemic was \$11.7 million. Our FY23 preliminary estimate is below this average. 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 funding annual OPEB contribution and road improvements. Revenues are continuously monitored throughout the fiscal year.

Available Funds: Available Funds are projected to decrease by \$17,749. 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. 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 Employment Benefits Trust Fund, as well as adjustments to the current Fiscal Year 2022 budget.

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 FY2023 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 2023 Revenue Model



Revenue Summary

Table 1: Property Tax Levy

	FY 2018 Recap	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Budget	FY 2023 Preliminary
Tax Levy	\$ 42,582,722	\$ 45,237,199	\$ 47,576,229	\$ 49,768,722	\$ 51,761,247	\$ 53,876,279
Prop. 2.5%	\$ 1,064,568	\$ 1,130,930	\$ 1,189,406	\$ 1,244,218	\$ 1,294,031	\$ 1,346,907
New Growth	\$ 1,589,909	\$ 1,208,100	\$ 1,003,087	\$ 748,307	\$ 821,001	\$ 915,000
Sub-Total	\$ 45,237,199	\$ 47,576,229	\$ 49,768,722	\$ 51,761,247	\$ 53,876,279	\$ 56,138,186
Excluded Debt	\$ 2,470,071	\$ 2,404,100	\$ 2,341,607	\$ 2,180,224	\$ 2,111,780	\$ 1,982,598
Subtotal	\$ 47,707,270	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,988,060	\$ 58,120,785
Actual Tax Levy	\$ 47,669,414	\$ 49,950,809	\$ 52,067,410	\$ 53,903,095	\$ 55,962,449	\$ -

Table 2: State Aid

	FY 2018 Cherry Sheet	FY 2019 Cherry Sheet	FY 2020 Cherry Sheet	FY 2021 Cherry Sheet	FY 2022 Budget	FY 2023 Preliminary
Ch 70 & Charter Tuition	\$ 9,419,465	\$ 9,343,685	\$ 9,254,456	\$ 9,198,851	\$ 9,369,279	\$ 9,369,279
Unrestricted Local Aid	\$ 1,488,008	\$ 1,540,088	\$ 1,581,670	\$ 1,581,670	\$ 1,637,028	\$ 1,637,028
Veterans' Benefits & Exemptions	\$ 235,921	\$ 169,952	\$ 177,600	\$ 178,720	\$ 165,525	\$ 165,525
State Owned Land	\$ 95,856	\$ 107,152	\$ 122,445	\$ 125,631	\$ 140,074	\$ 140,074
Offsets (Library)	\$ 22,761	\$ 23,194	\$ 24,241	\$ 31,347	\$ 33,967	\$ 33,967
Sub-Total (Cherry Sheet)	\$ 11,262,011	\$ 11,184,071	\$ 11,160,412	\$ 11,116,219	\$ 11,345,873	\$ 11,345,873
Assessments & Charges	\$ 2,736,289	\$ 2,765,781	\$ 2,544,223	\$ 2,507,929	\$ 2,815,768	\$ 2,815,768
Subtotal	\$ 8,525,722	\$ 8,418,290	\$ 8,616,189	\$ 8,608,290	\$ 8,530,105	\$ 8,530,105

Table 3: Local Receipts

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Preliminary
Motor Vehicle	\$ 2,987,432	\$ 3,148,412	\$ 2,955,534	\$ 3,082,969	\$ 2,963,525	\$ 3,036,000
Hotel/ Motel Excise Tax	\$ 1,766,027	\$ 1,934,868	\$ 1,741,018	\$ 612,568	\$ 930,699	\$ 1,501,102
Meals Tax	\$ 1,033,619	\$ 1,019,762	\$ 904,217	\$ 494,915	\$ 802,457	\$ 1,000,000
Penalties & Interest Taxes/Excise	\$ 263,158	\$ 281,102	\$ 150,476	\$ 263,513	\$ 190,729	\$ 250,000
Payment in Lieu of Taxes	\$ 2,681,874	\$ 2,730,863	\$ 2,328,781	\$ 1,382,727	\$ 2,442,856	\$ 2,700,000
Fees	\$ 563,643	\$ 513,943	\$ 423,877	\$ 330,550	\$ 434,270	\$ 500,000
Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Departmental Revenue - Libraries	\$ 9,058	\$ 6,493	\$ 3,827	\$ 1,450	\$ 7,313	\$ 7,000
Licenses/Permits	\$ 1,248,310	\$ 1,275,892	\$ 1,417,154	\$ 1,114,394	\$ 1,267,079	\$ 1,313,339
Fines/Forfeits	\$ 73,738	\$ 54,598	\$ 74,926	\$ 38,905	\$ 62,174	\$ 67,777
Investment Income	\$ 345,091	\$ 483,711	\$ 352,750	\$ 87,885	\$ 87,885	\$ 100,000
Medicare Reimbursement	\$ 101,896	\$ 40,235	\$ 92,280	\$ 77,110	\$ 76,592	\$ 77,110
Mitigation - NPS & Police Officer	\$ 290,431	\$ -	\$ 372,091	\$ 210,441	\$ 260,366	\$ 244,065
Other	\$ 87,486	\$ 184,764	\$ 163,580	\$ 572,009	\$ 256,055	\$ 145,588
Subtotal	\$ 11,451,763	\$ 11,674,644	\$ 10,980,509	\$ 8,269,436	\$ 9,782,000	\$ 10,941,981

Town of Foxborough

Fiscal Year 2023 Revenue Model



Revenue Summary

Table 4: Available Funds

	FY 2018 Appropriated	FY 2019 Appropriated	FY 2020 Appropriated	FY 2021 Appropriated	FY 2022 Budget	FY 2023 Preliminary
Free Cash	\$ 769,718	\$ 470,237	\$ 435,708	\$ 900,000	\$ 900,000	\$ 900,000
Overlay Surplus	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 792,749	\$ 775,000
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	\$ 1,600,000
Recreation Revolving	\$ 11,700	\$ 47,798	\$ 59,023	\$ 61,367	\$ 59,118	\$ 59,118
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	\$ 3,351,867	\$ 3,334,118

Table 5: Enterprise Receipts

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Preliminary
Water Indirects	\$ 746,770	\$ 849,439	\$ 980,152	\$ 1,101,458	\$ 1,090,249	\$ 1,090,249
Sewer Indirects	\$ 113,975	\$ 125,057	\$ 134,422	\$ 148,847	\$ 151,519	\$ 151,519
Subtotal	\$ 860,745	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,241,768	\$ 1,241,768

Total - General Fund Available for Appr.	\$ 70,774,999	\$ 73,224,600	\$ 74,524,951	\$ 75,899,488	\$ 78,893,800	\$ 82,168,757
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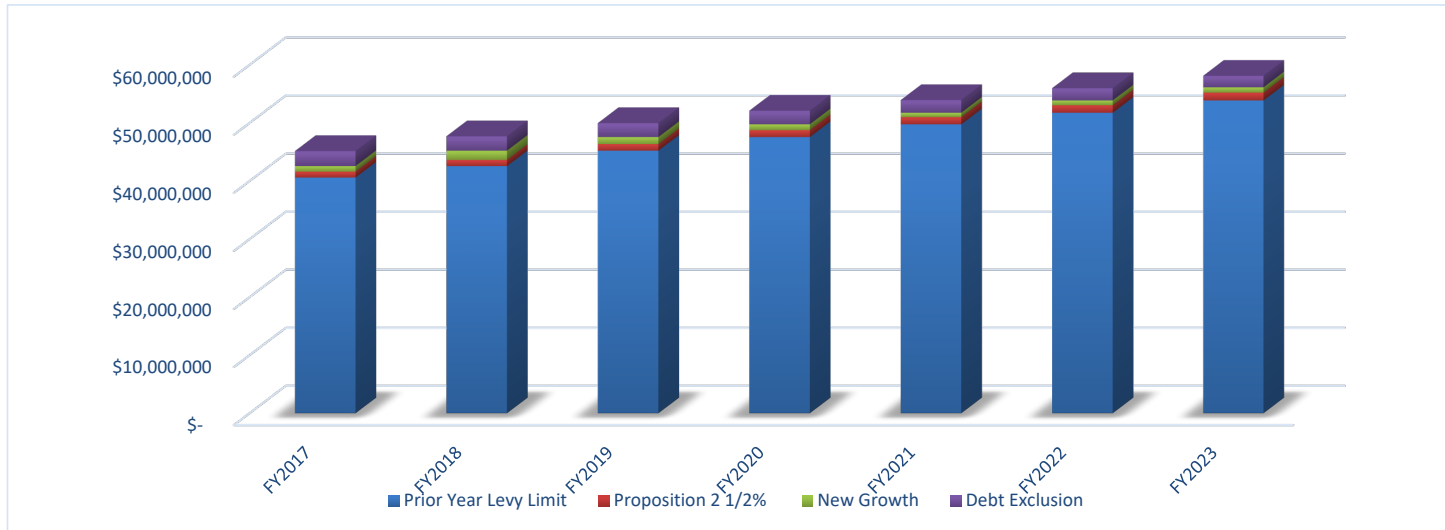


Town of Foxborough

Revenue Model

1-A Tax Levy Summary

Components	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	2022 vs. 2023	
	2017 Levy Recap	2018 Levy Recap	2019 Levy Recap	2020 Levy Recap	2021 Levy Recap	2022 Levy Budget	2023 Levy Preliminary	\$ (+/-) Change	% (+/-) Change
Prior Year Levy Limit	40,615,130	42,582,722	45,237,199	47,576,229	49,768,722	51,761,247	\$ 53,876,279	\$ 2,115,032	4.09%
Proposition 2 1/2% Levy Increase	\$ 1,015,378	\$ 1,064,568	\$ 1,130,930	\$ 1,189,406	\$ 1,244,218	\$ 1,294,031	\$ 1,346,907	\$ 52,876	4.09%
New Growth	\$ 952,214	\$ 1,589,909	\$ 1,208,100	\$ 1,003,087	\$ 748,307	\$ 821,001	\$ 915,000	\$ 93,999	11.45%
Net Levy Increase	\$ 1,967,592	\$ 2,654,477	\$ 2,339,030	\$ 2,192,493	\$ 1,992,525	\$ 2,115,032	\$ 2,261,907	\$ 146,875	6.94%
Levy Limit	\$ 42,582,722	\$ 45,237,199	\$ 47,576,229	\$ 49,768,722	\$ 51,761,247	\$ 53,876,279	\$ 56,138,186	\$ 2,261,907	4.20%
Debt Exclusion Levy*	\$ 2,584,687	\$ 2,470,071	\$ 2,404,100	\$ 2,341,607	\$ 2,180,224	\$ 2,111,780	\$ 1,982,598	\$ (129,182)	-6.12%
Total Tax Levy	\$ 45,167,409	\$ 47,707,270	\$ 49,980,329	\$ 52,110,329	\$ 53,941,471	\$ 55,988,060	\$ 58,120,785	\$ 2,132,725	3.81%
Actual Levy	45,145,587	47,669,414	49,950,809	52,067,410	53,903,095	55,962,449			



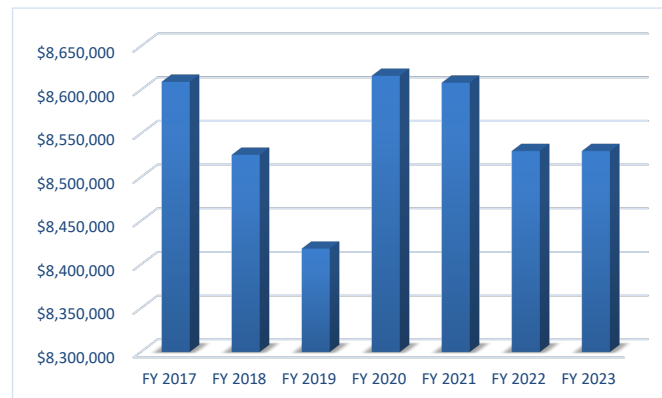


Town of Foxborough

Revenue Model

2-A State Aid Summary

State Aid	Cherry Sheet FY 2017	Cherry Sheet FY 2018	Cherry Sheet FY 2019	Cherry Sheet FY 2020	Cherry Sheet FY 2021	Budget FY 2022	Preliminary FY 2023	2022 vs. 2023	
								\$ (+/-) Change	% (+/-) Change
A. EDUCATION									
Chapter 70	\$ 8,810,280	\$ 8,888,190	\$ 8,967,870	\$ 9,046,950	\$ 9,046,950	\$ 9,123,240	\$ 9,123,240	\$ -	0.00%
Charter School Tuition Reimbursement	\$ 140,205	\$ 531,275	\$ 375,815	\$ 207,506	\$ 151,901	\$ 246,039	\$ 246,039	\$ -	0.00%
Sub-Total, All Education Items	\$ 8,950,485	\$ 9,419,465	\$ 9,343,685	\$ 9,254,456	\$ 9,198,851	\$ 9,369,279	\$ 9,369,279	\$ -	0.00%
B. GENERAL GOVERNMENT									
Unrestricted General Government Aid	\$ 1,432,154	\$ 1,488,008	\$ 1,540,088	\$ 1,581,670	\$ 1,581,670	\$ 1,637,028	\$ 1,637,028	\$ -	0.00%
Veterans Benefits	\$ 159,860	\$ 135,419	\$ 103,929	\$ 104,914	\$ 101,400	\$ 124,688	\$ 124,688	\$ -	0.00%
Exemptions: Vets, Blind & Surviving Spouse	\$ 68,906	\$ 100,502	\$ 66,023	\$ 72,686	\$ 77,320	\$ 40,837	\$ 40,837	\$ -	0.00%
State Owned Land	\$ 96,083	\$ 95,856	\$ 107,152	\$ 122,445	\$ 125,631	\$ 140,074	\$ 140,074	\$ -	0.00%
Off-Set: Public Libraries	\$ 21,986	\$ 22,761	\$ 23,194	\$ 24,241	\$ 31,347	\$ 33,967	\$ 33,967	\$ -	0.00%
Sub-Total, All General Government	\$ 1,778,989	\$ 1,842,546	\$ 1,840,386	\$ 1,905,956	\$ 1,917,368	\$ 1,976,594	\$ 1,976,594	\$ -	0.00%
C. TOTAL ESTIMATED RECEIPTS FOR FISCAL YEAR	\$ 10,729,474	\$ 11,262,011	\$ 11,184,071	\$ 11,160,412	\$ 11,116,219	\$ 11,345,873	\$ 11,345,873	\$ -	0.00%
Dollar Change From Previous Year	\$ 107,761	\$ 965,898	\$ 562,358	\$ (23,659)	\$ (44,193)	\$ 185,461	\$ 229,654		
Percentage Change	1.01%	9.00%	4.99%	-0.21%	-0.40%	1.66%	2.06%		
Assessments & Charges & Offset Items	\$ 2,120,124	\$ 2,736,289	\$ 2,765,781	\$ 2,544,223	\$ 2,507,929	\$ 2,815,768	\$ 2,815,768		
Total State Aid	\$ 8,609,350	\$ 8,525,722	\$ 8,418,290	\$ 8,616,189	\$ 8,608,290	\$ 8,530,105	\$ 8,530,105	\$ -	0.00%





Town of Foxborough

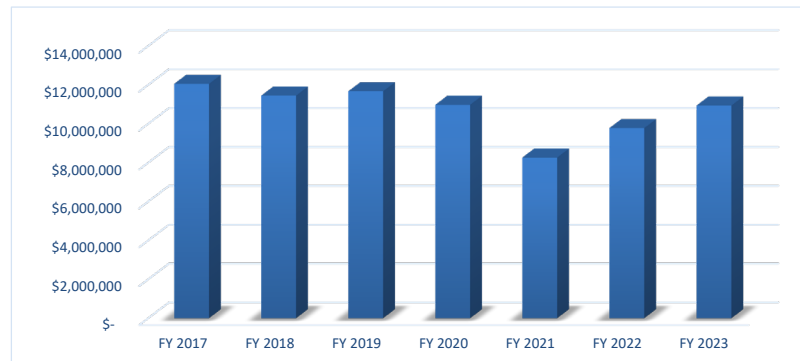
Revenue Model

3-A Local Receipts Summary

Local Receipts

Receipt	Actual	Actual	Actual	Actual	Actual	Budget	Preliminary	Averages
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	3-year
								\$ 10,308,197
Motor Vehicle	\$ 2,975,925	\$ 2,987,432	\$ 3,148,412	\$ 2,955,534	\$ 3,082,969	\$ 2,963,525	\$ 3,036,000	5-year
Hotel/ Motel Excise Tax	\$ 1,451,029	\$ 1,766,027	\$ 1,934,868	\$ 1,741,018	\$ 612,568	\$ 930,699	\$ 1,501,102	\$ 10,886,788
Meals Tax	\$ 1,025,570	\$ 1,033,619	\$ 1,019,762	\$ 904,217	\$ 494,915	\$ 802,457	\$ 1,000,000	
Penalties & Interest Taxes/Excise	\$ 251,271	\$ 263,158	\$ 281,102	\$ 150,476	\$ 263,513	\$ 190,729	\$ 250,000	7-year
Payment in Lieu of Taxes	\$ 3,410,375	\$ 2,681,874	\$ 2,730,863	\$ 2,328,781	\$ 1,382,727	\$ 2,442,856	\$ 2,700,000	\$ 10,980,956
Other Charges for Services								
Fees	\$ 542,605	\$ 563,643	\$ 513,943	\$ 423,877	\$ 330,550	\$ 434,270	\$ 500,000	
Rentals	\$ 11,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Departmental Revenue								
Other Departmental Revenue - Libraries	\$ 10,360	\$ 9,058	\$ 6,493	\$ 3,827	\$ 1,450	\$ 7,313	\$ 7,000	
Licenses/Permits	\$ 1,516,372	\$ 1,248,310	\$ 1,275,892	\$ 1,417,154	\$ 1,114,394	\$ 1,267,079	\$ 1,313,339	
Fines/Forfeits	\$ 74,349	\$ 73,738	\$ 54,598	\$ 74,926	\$ 38,905	\$ 62,174	\$ 67,777	
Investment Income	\$ 244,996	\$ 345,091	\$ 483,711	\$ 352,750	\$ 87,885	\$ 87,885	\$ 100,000	
Medicare Reimbursement	\$ 131,404	\$ 101,896	\$ 40,235	\$ 92,280	\$ 77,110	\$ 76,592	\$ 77,110	
Miscellaneous Recurring								
Mitigation - NPS & Police Officer	\$ 253,500	\$ 290,431	\$ -	\$ 372,091	\$ 210,441	\$ 260,366	\$ 244,065	
Miscellaneous Non-Recurring								
Other	\$ 158,331	\$ 87,486	\$ 184,764	\$ 163,580	\$ 572,009	\$ 256,055	\$ 145,588	
Total Estimated Receipts	\$ 12,057,588	\$ 11,451,763	\$ 11,674,644	\$ 10,980,509	\$ 8,269,436	\$ 9,782,000	\$ 10,941,981	
	-3.21%	-5.02%	1.95%	-5.95%	-24.69%	18.29%	11.86%	

*3 year average (FY17-FY19) prior to the pandemic was \$11.7 million





Town of Foxborough

Revenue Model

4-A Available Funds

Item	Actual	Actual	Actual	Actual	Actual	Budget	Preliminary	Averages
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	3-year
								\$ 2,570,059
Overlay Surplus	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 792,749	\$ 775,000	
Free Cash	\$ 722,889	\$ 769,718	\$ 470,237	\$ 435,708	\$ 900,000	\$ 900,000	\$ 900,000	
General Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5-year
Ambulance Fund - Receipts Reserved	\$ 1,169,708	\$ 1,414,081	\$ 1,634,806	\$ 1,158,619	\$ 1,408,619	\$ 1,600,000	\$ 1,600,000	\$ 2,768,175
Recreation Revolving	\$ 21,751	\$ 11,700	\$ 47,798	\$ 59,023	\$ 61,367	\$ 59,118	\$ 59,118	
Sale of Assets	\$ 180,000							
Water Fund	\$ 1,500,918							
Apparatus Revolving	\$ 55,935	\$ 34,000						
Departmental Transfers								
Road Opening Surplus Account			\$ 24,000					
Mitigation Fund				\$ 50,000				
Health Insurance Fund Closeout	\$ -				\$ 460,000			
Total Available Funds	\$ 3,901,201	\$ 2,229,499	\$ 2,176,841	\$ 1,703,350	\$ 3,829,986	\$ 3,351,867	\$ 3,334,118	

Assumptions

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



Town of Foxborough

Revenue Model

4-B Free Cash

Item	Recap	Recap	Recap	Recap	Recap	Certified	Averages
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	3-year
Free Cash	\$ 6,773,910	\$ 8,321,006	\$ 6,365,604	\$ 4,762,588	\$ 3,260,907	\$ 3,859,373	\$ 3,960,956
							5-year
							\$ 5,313,896
Total Free Cash	\$ 6,773,910	\$ 8,321,006	\$ 6,365,604	\$ 4,762,588	\$ 3,260,907	\$ 3,859,373	

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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	3-year
Indirects (Water Enterprise Fund)	\$ 674,183	\$ 746,770	\$ 849,439	\$ 980,152	\$ 1,101,458	\$ 1,090,249	\$ 1,090,249	\$ 1,113,125
Indirects (Sewer Enterprise Fund)	\$ 110,601	\$ 113,975	\$ 125,057	\$ 134,422	\$ 148,847	\$ 151,519	\$ 151,519	5-year
								\$ 996,981
Total Indirects	\$ 784,784	\$ 860,745	\$ 974,496	\$ 1,114,574	\$ 1,250,305	\$ 1,241,768	\$ 1,241,768	

Town of Foxborough

Fiscal Year 2023 Revenue Model



Revenue Summary

Table 1: Revenues	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Budget	FY 2023 Preliminary
Water Revenues	\$ 5,396,595	\$ 5,784,449	\$ 6,100,800	\$ 6,644,125	\$ 6,238,528
Subtotal Revenues	\$ 5,396,595	\$ 5,784,449	\$ 6,100,800	\$ 6,644,125	\$ 6,238,528

Table 2: Retained Earnings	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Budget	FY 2023 Preliminary
Water Retained Earnings	\$ -	\$ -	\$ 677,867	\$ 738,236	\$ 1,100,917
Subtotal Retained Earnings	\$ -	\$ -	\$ 677,867	\$ 738,236	\$ 1,100,917

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

Fiscal Year 2023 Revenue Model



Revenue Summary

Table 1: Revenues	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Budget	FY 2023 Preliminary
Sewer Revenues	\$ 1,505,088	\$ 1,658,583	\$ 1,524,918	\$ 1,525,811	\$ 1,450,668
Subtotal Revenues	\$ 1,505,088	\$ 1,658,583	\$ 1,524,918	\$ 1,525,811	\$ 1,450,668

Table 2: Retained Earnings	FY 2019 Recap	FY 2020 Recap	FY 2021 Recap	FY 2022 Budget	FY 2023 Preliminary
Sewer Retained Earnings	\$ -	\$ -	\$ 169,435	\$ 169,535	\$ 256,000
Subtotal Retained Earnings	\$ -	\$ -	\$ 169,435	\$ 169,535	\$ 256,000

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

Debt Service:

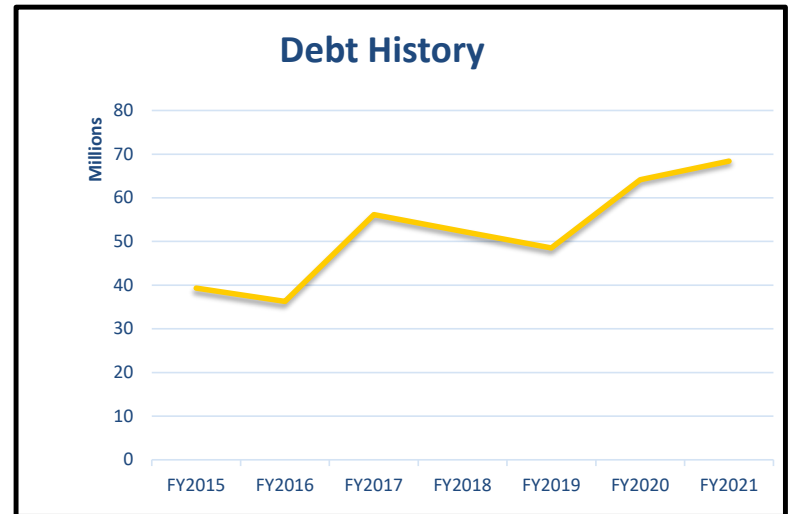
In managing the debt service, it is the mission of the Town to achieve the lowest possible interest cost while meeting the Town's capital financing requirements and maintaining the Town's AAA credit rating. With a AAA credit rating, the Town is deemed to be among the most credit worthy of municipalities 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 7/1/20	New Debt Issued	Debt Retired	Outstanding 6/30/21	Interest Paid in FY 2021
Buildings	13,072,000		1,302,000	11,770,000	410,155
School Buildings	6,343,000		799,000	5,544,000	215,030
Sewer	164,209		46,302	117,907	5,349
Other Inside	290,000		75,000	215,000	7,950
School Buildings	13,488,000		443,000	13,045,000	488,739
Water	30,406,454	8,600,000	1,655,636	37,350,818	971,213
Other Outside	390,000		30,000	360,000	
Totals	64,153,663	8,600,000	4,350,938	68,402,725	2,098,436

Debt Service Schedule

Purpose	FY22	FY23	FY24	FY25	FY26
General Obligation Bonds:					
Ahern Renovation	65,975	-	-	-	-
Ahern Renovation	219,445	211,505	202,640	193,865	-
Land Acquisition	80,325	73,150	71,050	-	-
FHS Gas Conversion	6,450	6,270	6,090	-	-
Public Safety Bldg	417,475	400,195	381,125	360,325	-
Public Safety Bldg	251,635	243,155	232,765	225,450	214,225
High School Renov	687,334	669,890	651,800	633,064	613,035
Library Renovation	469,916	457,959	446,003	434,046	425,078
Town Hall	482,021	470,436	458,852	447,267	435,682
Burrell School	931,994	934,494	935,744	935,744	934,494
Sewer Bonds:					
Greenview Est.	9,945	9,675	9,405	9,135	-
Water Bonds:					
Water CWMP	25,485	29,719	-	-	-
Water CWMP	1,713	1,637	1,578	-	-
Water Reuse	109,575	101,500	-	-	-
Water Press. Dist.	177,500	167,475	-	-	-
Witch Pond Well	259,138	259,139	259,138	259,139	259,139
Oak St Treatment	384,027	374,258	364,489	354,720	347,393
Pumping Station Rd	930,737	911,118	891,498	871,879	852,260
Water Improvements	670,669	669,419	667,419	669,669	670,919
Water Improvements	552,648	552,600	552,600	556,850	555,100
Title V Septic Loans	30,000	30,000	30,000	30,000	30,000
Totals	6,764,007	6,573,594	6,162,196	5,981,153	5,337,325

Debt History



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 FY21 was 63.5% and the liability will be fully funded by the year 2029. The latest actuarial study is underway.

Appropriation Forecast							
<u>Fiscal Year Ending</u>	<u>Employee Contribution</u>	<u>Employer Normal Cost with Interest</u>	<u>Amortization Payments with Interest</u>	<u>Employer Total Cost with Interest</u>	<u>Employer Total Cost % of Payroll</u>	<u>Funded Ratio %**</u>	<u>Unfunded Accrued Liability</u>
2021	\$27,958,727	\$10,620,371	\$70,931,914	\$81,552,285	26.1	63.5	\$605,284,898
2022	\$29,472,503	\$10,827,982	\$76,411,340	\$87,239,322	26.7	66.1	\$569,176,315
2023	\$31,065,902	\$11,032,772	\$82,503,551	\$93,536,323	27.4	69.5	\$526,940,109
2024	\$32,743,026	\$11,234,067	\$89,048,972	\$100,283,039	28.1	73.1	\$477,967,839
2025	\$34,508,182	\$11,431,136	\$96,084,730	\$107,515,866	28.8	77.0	\$421,598,551
2026	\$36,365,898	\$11,623,193	\$103,646,619	\$115,269,812	29.6	81.0	\$357,114,494
2027	\$38,320,929	\$11,809,387	\$111,773,018	\$123,582,405	30.3	85.3	\$283,736,490
2028	\$40,378,272	\$11,988,801	\$120,505,073	\$132,493,874	31.1	89.9	\$200,618,947
2029	\$42,543,176	\$12,160,449	\$124,156,596	\$136,317,045	30.6	94.8	\$106,844,464
2030	\$44,821,155	\$12,323,268	\$2,060,901	\$14,384,169	3.1	99.8	\$3,830,240
2031	\$47,218,002	\$12,476,115	\$2,143,337	\$14,619,452	3.0	99.9	\$2,026,997
2032	\$49,739,803	\$12,617,764	\$0	\$12,617,764	2.5	100.0	\$0

Other Post Employment Benefits (OPEB)

OPEB:

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

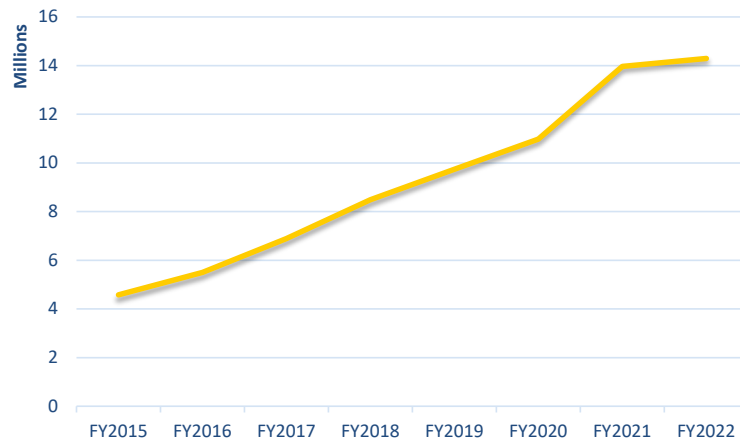
While there is no legal requirement to fund the OPEB liability, many Massachusetts cities and towns have been doing so. The Town is still on track and committed to fully fund the OPEB Liability before the year 2038, if not sooner with repurposed funds from the Pension Liability beginning in the year 2029. The tables below show the balance in the OPEB Trust Fund as of the end of December 2021, and the most recent available funding schedule. An additional table along with a chart show the funding ratios for the surrounding communities.

Community	Funded Ratio
Foxborough	35.20%
Walpole	12.02%
Mansfield	9.88%
Canton	9.45%
Franklin	4.50%
Norwood	3.20%
North Attleborough	3.15%
Sharon	3.00%
Plainville	1.30%
Wrentham	0.88%
Norton	0.70%
Norfolk	0.21%
Stoughton	0.17%
Easton	0.09%

OPEB Trust Fund	12/31/21 Bal.
*invested funds	14,293,587.57

For the Fiscal Year	Period Ending on the Measurement Date	I. Total OPEB Liability ("TOL") as of	II. Fiduciary Net Position as of Measurement	III. Net OPEB Liability (Asset)	IV. Funded Ratio
Year	of:	of	6.51% return	[I. - II.]	[III. / I.]
2021	June 30, 2021	39,666,529	13,962,123	25,704,406	35.20%
2022	June 30, 2022	41,683,636	15,969,216	25,714,420	38.31%
2023	June 30, 2023	43,503,626	18,106,970	25,396,656	41.62%
2024	June 30, 2024	45,480,460	20,383,892	25,096,568	44.82%
2025	June 30, 2025	47,467,036	22,809,042	24,657,994	48.05%
2026	June 30, 2026	49,508,319	25,392,069	24,116,250	51.29%
2027	June 30, 2027	51,568,539	28,143,251	23,425,288	54.57%
2028	June 30, 2028	53,675,041	31,073,535	22,601,506	57.89%
2029	June 30, 2029	55,833,318	34,194,581	21,638,737	61.24%
2030	June 30, 2030	58,030,964	37,518,807	20,512,157	64.65%
2031	June 30, 2031	60,240,711	41,059,440	19,181,271	68.16%
2032	June 30, 2032	62,525,035	53,015,695	9,509,340	84.79%
2033	June 30, 2033	64,808,763	65,750,303	(941,540)	101.45%
2034	June 30, 2034	67,066,008	68,248,196	(1,182,188)	101.76%
2035	June 30, 2035	69,467,204	70,863,521	(1,396,317)	102.01%

OPEB Trust Balance History





Town Government Accounts

Board of Selectmen



FY 2023 Operational Budget Request

Chairwoman: Leah Gibson

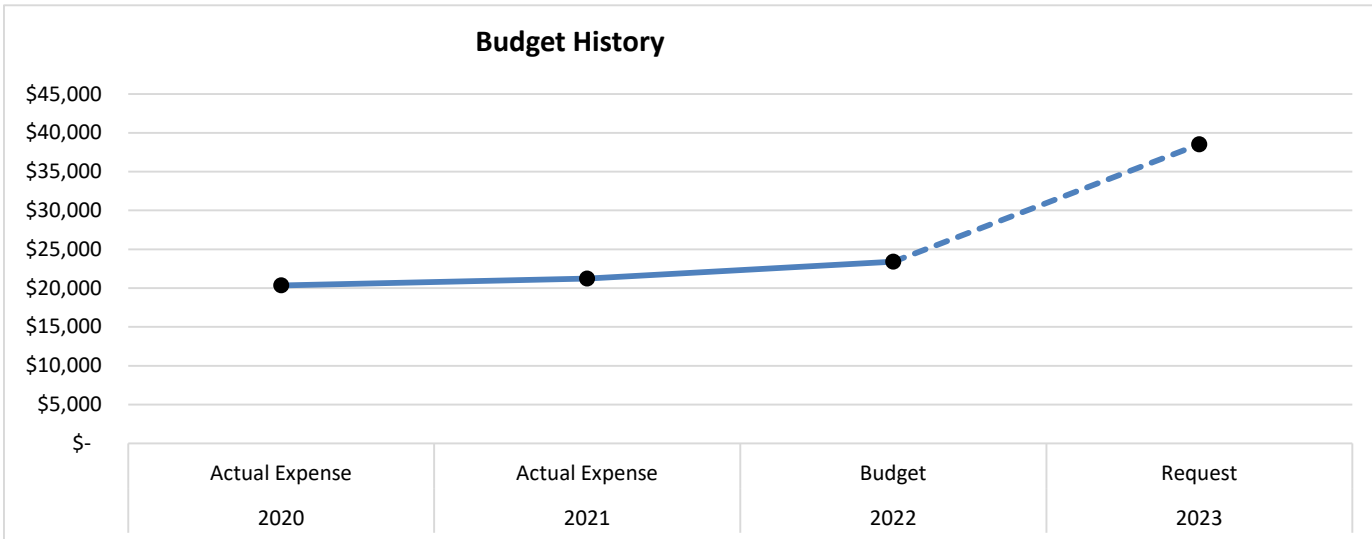
Mission:

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 authority, and represent the Town before the General Court.

Budget Highlights for FY 2023:

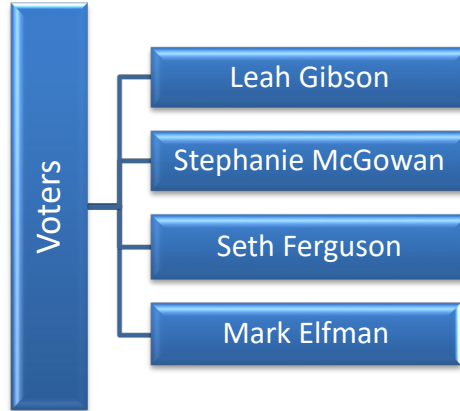
- One significant budget change planned for the next fiscal year is that the Board will have to perform the recruitment process for a new Town Manager. Mr. Keegan will be retiring in 2023 so the FY2023 budget will need to include a sum of money to hire an outside consultant to perform this recruitment. The sum of funds needed for this service is projected to be approximately \$15,000. These funds will be used to pay a specialized recruiter to conduct this search.
- Massachusetts Municipal Association annual dues also increased; budget adjusted to cover the additional cost.

Budget Summary



Board of Selectmen

Department - Organizational Summary

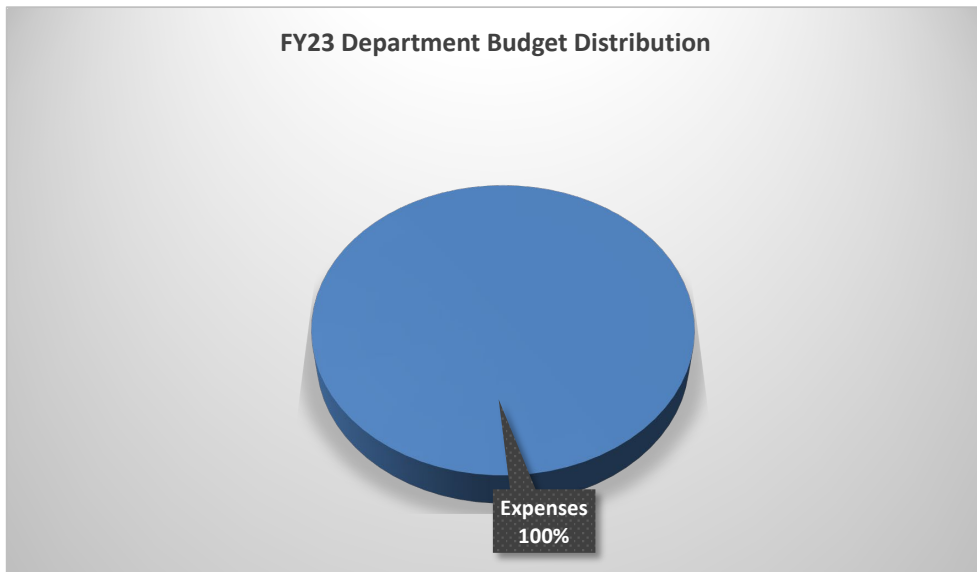


Total Staff - # of FTE's NONE

Notes No personnel costs included in this budget.

BOS Department: Comprised of five elected members.

	2020	2021	2022	2023	2022 vs. 2023	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	20,345	21,223	23,400	38,518	15,118	64.61%
Total	20,345	21,223	23,400	38,518	15,118	64.61%



Board of Selectmen



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
SOFTWARE MAINTENANCE		\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
OTHER PROFESSIONAL SERVICES	¹	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	100.00%
MEETINGS & CONFERENCES		\$ 235	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 3,548	\$ 3,548	\$ 3,500	\$ 3,618	\$ 3,618	\$ 118	3.37%
OTHER DEPARTMENT EXPENSES	²	\$ 152	\$ 275	\$ 500	\$ 500	\$ 500	\$ -	0.00%
EXPENSE ALLOWANCE		\$ 4,410	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400	\$ -	0.00%
Expenses		\$ 20,345	\$ 21,223	\$ 23,400	\$ 38,518	\$ 38,518	\$ 15,118	64.61%

Total Department		\$ 20,345	\$ 21,223	\$ 23,400	\$ 38,518	\$ 38,518	\$ 15,118	64.61%
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Footnotes:

Purchased Services:

¹ Other Professional Services - One-time necessary funding to cover expenses for the Town Manager recruitment process.

² Dues and Memberships - Increase to annual Massachusetts Municipal Association membership.

Office of the Town Manager



FY 2023 Operational Budget Request

Department Head: William Keegan

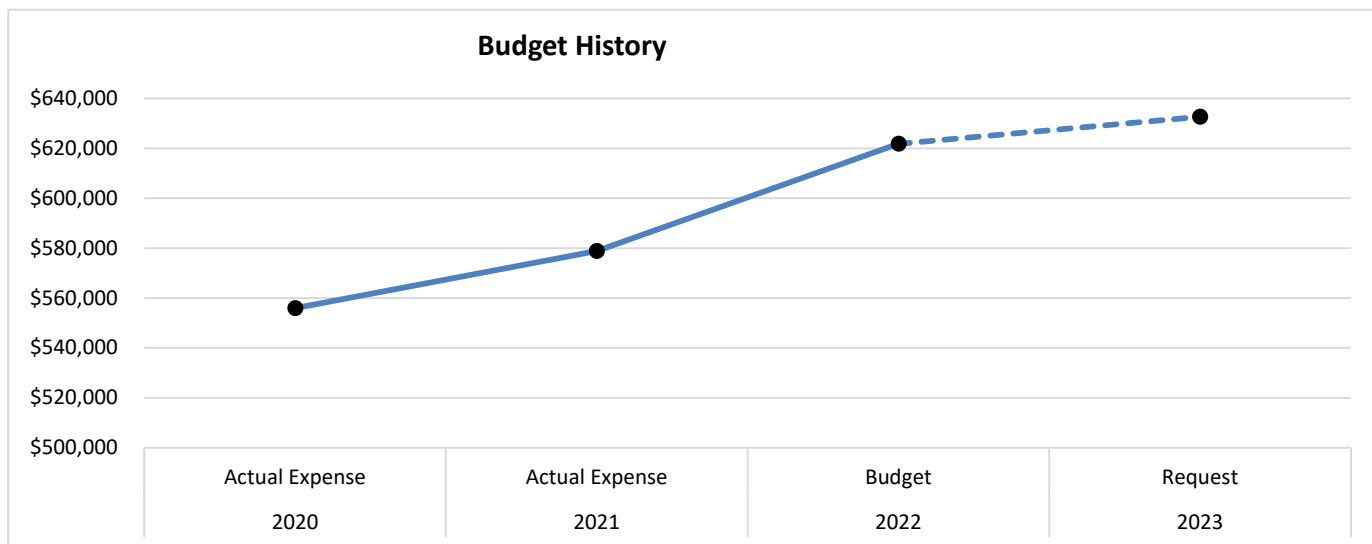
Mission:

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 Selectmen.

Budget Highlights for FY 2023:

- Overall increase of 1.74% which is below the guideline.
- We welcomed Kathryn Levesque as our new Human Resources Specialist. The current 4.7 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.
- All expense lines for TMO remained flat. Historical Commission budget (separate budget) was eliminated and replaced with a new line under TMO budget, as the Town Manager's Office is the commission's liaison.
- No capital spending is needed by the office for the next fiscal year.

Budget Summary



Office of the Town Manager



Department Head: William Keegan

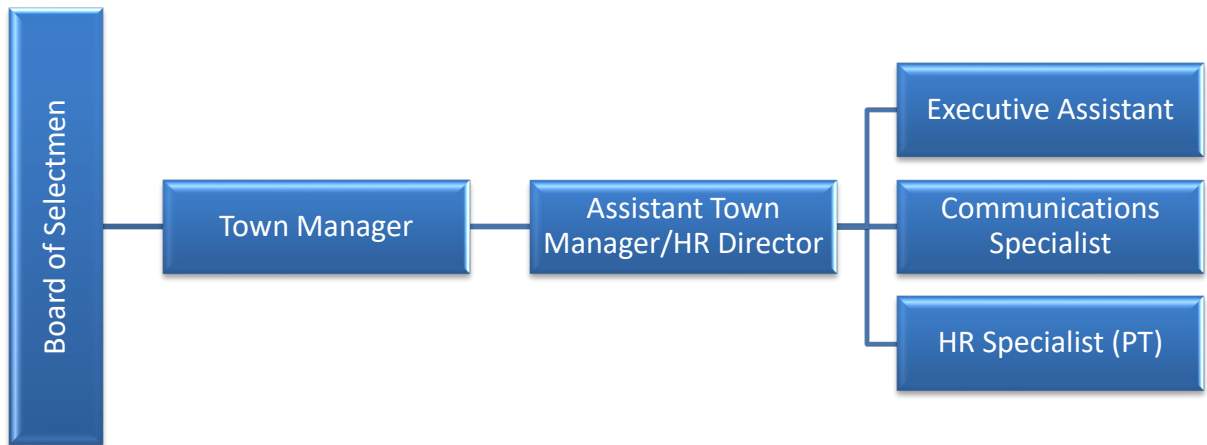
Accomplishments in FY21/22:

- Protected and enhanced the financial health of the Town.
- Protected and enhanced communication and engagement.
- Protected and enhanced business and economic development.
- Protected and enhanced town operations.
- Sustained Town business operations during the COVID-19 pandemic by deploying strategies and technology.
- Compiled and edited various town reports, warrants, and press releases.
- Maintained Town website and social media sites; updated Covid-19 section to ensure accurate and timely information was available to residents and businesses.

Goals for FY 2023:

- Continue to promote fiscal discipline while continuing to provide consistent high-quality services and resources for the community.
- Support departments by providing guidance and clarity regarding varied missions, objectives, and priorities as well as collaborate with members of the Senior Management Team to tackle town-wide administrative and personnel policy updates needed or dictated by statute.
- Come up with an execute a plan to utilize the federal ARPA funds before the funds expire in 2024.
- Come up with a financing plan to address the key capital needs identified by the Five Year Plan while maintaining the Town's AAA bond rating.
- Continue to develop new methods and means for training and developing staff members so that succession plans remain a key operating component of staff planning for the future.
- Continue to maintain strong business relationships with the business community so that the economic climate in the community continues to thrive.
- Continue to be creative and strategic in finding new ways to do the Town's business more efficiently.
- Evaluate and promote the use of environmentally sensitive practices throughout the community in all aspects of what we do.
- Continue to develop and promote the key communication tools that helps to engage the community and promote volunteerism and involvement with the local government by serving on Committees, Boards, Commissions or simply attending Town Meeting.

Department - Organizational Summary

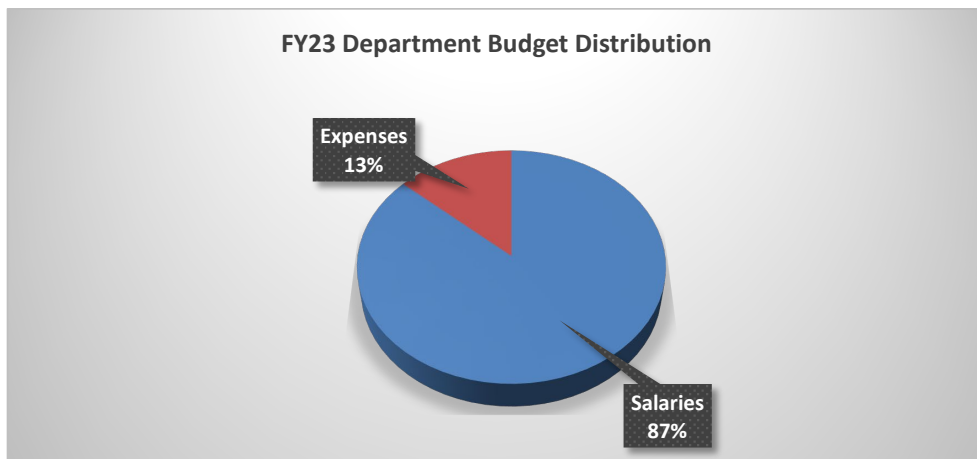


Total Staff - # of FTE's 4.7 FTE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	495,750	518,072	536,861	547,425	10,564	1.97%
Expenses	60,193	60,798	84,925	85,209	284	0.33%
Total	555,943	578,870	621,786	632,634	10,848	1.74%



Office of the Town Manager



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
TOWN MANAGER	\$ 207,013	\$ 208,421	\$ 213,631	\$ 218,973	\$ 218,973	\$ 5,342	2.50%
ASST TOWN MANAGER/HR	\$ 122,185	\$ 127,869	\$ 133,069	\$ 135,731	\$ 135,731	\$ 2,662	2.00%
EXECUTIVE SECRETARY	\$ 65,548	\$ 66,171	\$ 69,680	\$ 71,071	\$ 71,071	\$ 1,391	2.00%
HR SPECIALIST	\$ 43,117	\$ 43,926	\$ 45,414	\$ 45,203	\$ 45,203	\$ (211)	-0.46%
COMMUNICATIONS SPECIALIST	\$ 57,038	\$ 67,192	\$ 69,928	\$ 71,327	\$ 71,327	\$ 1,399	2.00%
LONGEVITY	\$ 850	\$ 500	\$ 1,030	\$ 925	\$ 925	\$ (105)	-10.19%
SICK LEAVE/VACATION BUY BACK	\$ -	\$ 3,993	\$ 4,109	\$ 4,195	\$ 4,195	\$ 86	2.09%
Salaries	\$ 495,750	\$ 518,072	\$ 536,861	\$ 547,425	\$ 547,425	\$ 10,564	1.97%
COVID-19 EXPENSES		\$ (6,304)	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OFFICE EQUIPMENT MAINTENANCE	\$ 59	\$ 7,347	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
MUNICIPAL COMMITTEES EXP	\$ 591	\$ 2,510	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
SPECIAL EVENTS DEPT	\$ -	\$ -	\$ 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	\$ 5,000	\$ 13,862	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
POSTAGE	\$ 730	\$ 689	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
CELLULAR PHONES	\$ 1,402	\$ 2,307	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
ADVERTISING-GENERAL	\$ 3,336	\$ 3,678	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
PRINTING SERVICES	\$ 942	\$ 862	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
OFFICE SUPPLIES	\$ 3,144	\$ 1,657	\$ 3,700	\$ 3,700	\$ 3,700	\$ -	0.00%
COPIER SUPPLIES	\$ 1,803	\$ 1,913	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
TOWN REPORTS DEPT	\$ 2,312	\$ 2,068	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
TRAVEL ALLOWANCE	\$ 6,000	\$ 6,600	\$ 6,300	\$ 6,300	\$ 6,300	\$ -	0.00%

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
MEETINGS & CONFERENCES		\$ 5,566	\$ 598	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
OUT OF STATE TRAVEL		\$ 2,571	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 3,658	\$ 3,856	\$ 7,100	\$ 7,100	\$ 7,100	\$ -	0.00%
HISTORICAL COMMISSION EXPENSES	¹	\$ 13,917	\$ 14,167	\$ 14,175	\$ 14,459	\$ 14,459	\$ 284	2.00%
OTHER DEPARTMENT EXPENSES		\$ 5,062	\$ 887	\$ 1,750	\$ 1,750	\$ 1,750	\$ -	0.00%
Expenses		\$ 60,193	\$ 60,798	\$ 84,925	\$ 85,209	\$ 85,209	\$ 284	0.33%

Total Department		\$ 555,943	\$ 578,870	\$ 621,786	\$ 632,634	\$ 632,634	\$ 10,848	1.74%
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Footnotes:

Overall increase of 1.74%. There were savings in several lines as a result of departure of the former HR Specialist; expense budget kept flat.

Purchased Services:

¹ Historical Commission Expenses - previously a separate operational budget; now will be under the TMO budget as a separate line as the TMO is the commission's liaison.

Finance



FY 2023 Operational Budget Request

Department Head: George Samia

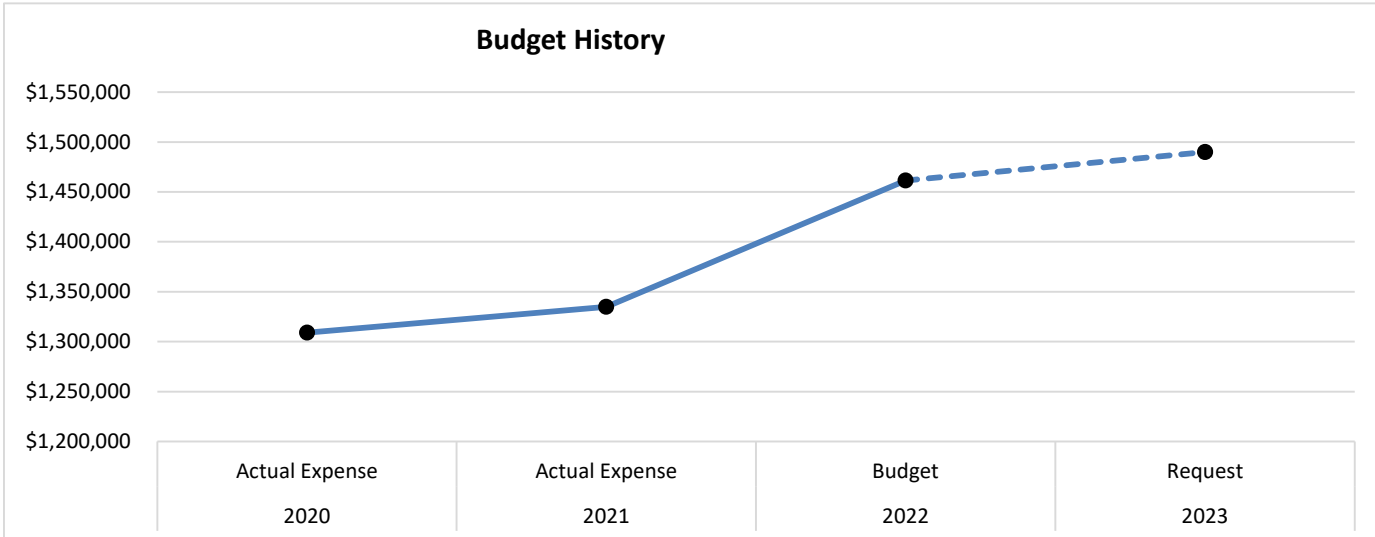
Mission:

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 2023:

- Requesting an overall budget increase of 1.95% which below the guideline.
- Annual maintenance costs for Munis (financial software), Munis PACE (training), ClearGov (budgeting software), and Vision (Assessing software) reside in the Finance Department budget. Expense budget was increased in several areas to comply with contractual obligations and upcoming financial system and forms upgrades.
- A portion of the Joint Town/School IT staff salaries is paid for by Finance.
- Budget does not include COLA's for personnel as those are costs are budgeted for separately in the Salary Reserve budget.
- Eliminated separate Town Audit budget and replaced with new budget line under Finance budget where annual financial audit expenses will be paid out of (level fund requested per contract with R.E. Brown & Company).

Budget Summary



Finance



Department Head: George Samia

Accomplishments in FY21/22:

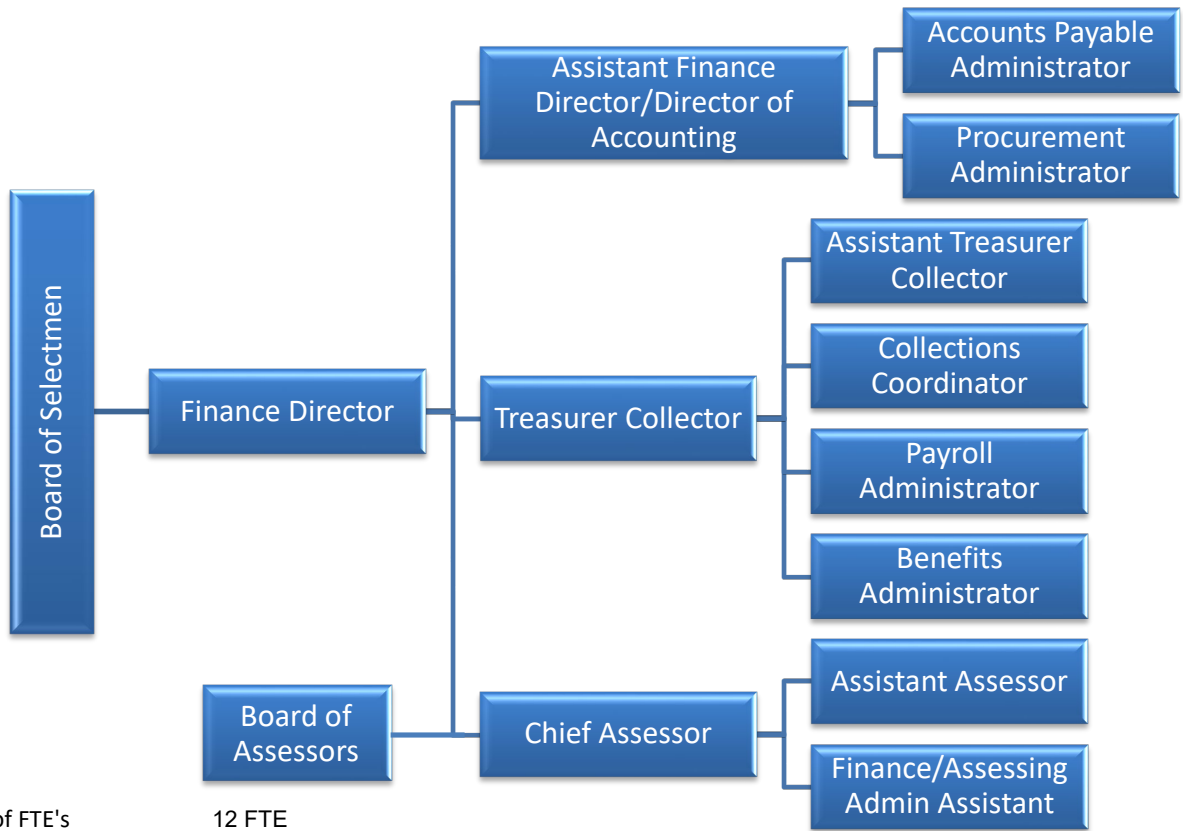
- Foxborough earned a AAA bond rating for the second year in a row from S&P.
- Successfully managed and reconciled both Cares Act and FEMA grants for the entire Town (over \$2 million).
- Assisted the independent auditors on the annual financial and compliance audit and maintained the Town's clean audit opinion for the FY20 & FY21 audit (pending).
- Implemented new policies and procedures over credit card usage, contracts, processing invoices, employee reimbursements, and procurement under Chapter 30B and applicable construction laws.
- Successfully set the tax rate for FY22 and had our updated values successfully certified by the Department of Revenue.
- Worked with ClearGov, a financial transparency software firm, to provide financial information via the web and implement their operational and capital budgeting modules for a cleaner and more transparent budget process.

Goals for FY 2023:

- Maintain the Town's clean audit opinion for the FY2022 audit.
- Improve internal control system over financial operations throughout town government.
- Explore GIS and other Assessing software.
- Finalize and propose adoption of new policies covering various financial and administrative functions.
- Continue to explore increased efficiencies and opportunities to consolidate financial operations.
- Attend educational seminars to stay up to date on current issues facing governmental finance.
- Continue to proceed with tax title and foreclosure processes in order to collect past due revenue into the Town.
- Successfully set the tax rate and have our updated values certified by the Department of Revenue.
- Continue to provide the highest level of customer support to all Town constituents in the most efficient and effective manner.
- 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.
- Reconcile and manage ARPA grant (over \$5.4 million) with the assistance of Clifton, Larson, Allen.
- Continue to work with ClearGov to implement their personnel budgeting module and begin work towards a virtually available operational budget.

Finance

Department - Organizational Summary

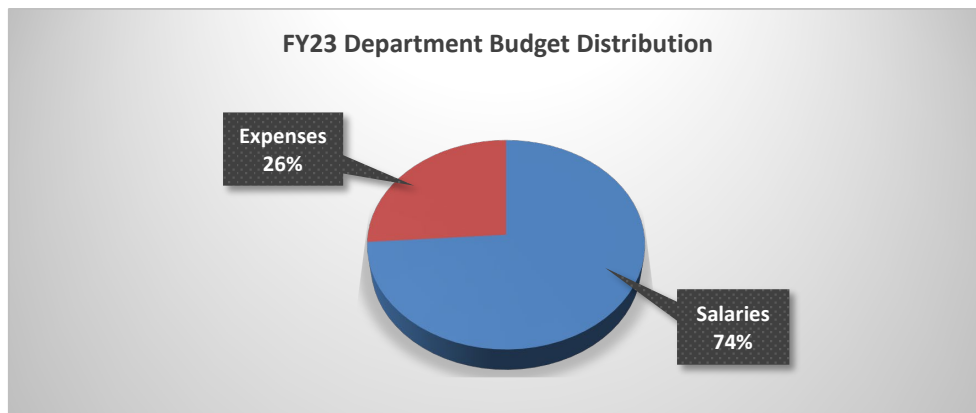


Total Staff - # of FTE's 12 FTE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	971,566	994,520	1,102,949	1,101,013	(1,936)	-0.18%
Expenses	337,434	340,439	358,492	388,929	30,437	8.49%
Total	1,309,000	1,334,959	1,461,441	1,489,942	28,501	1.95%



Finance



Department: Line item budget

		2020	2021	2022	2023	2023	2023 vs. 2022	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
FINANCE DIRECTOR	¹	\$ 141,417	\$ 133,900	\$ 137,917	\$ 142,056	\$ 142,056	\$ 4,139	3.00%
FINANCIAL ANALYST	²	\$ 101,970	\$ 88,966	\$ 101,582	\$ -	\$ -	\$ (101,582)	-100.00%
LONGEVITY		\$ -	\$ -	\$ 1,000	\$ 500	\$ 500	\$ (500)	-50.00%
SICK LEAVE/VACATION BUY BACK	³	\$ -	\$ 2,575	\$ -	\$ 2,732	\$ 2,732	\$ 2,732	100.00%
CHIEF ASSESSOR	⁴	\$ 101,970	\$ 103,599	\$ 116,940	\$ 103,614	\$ 103,614	\$ (13,326)	-11.40%
ASSISTANT ASSESSING OFFICER		\$ 53,241	\$ 55,175	\$ 57,423	\$ 58,572	\$ 58,572	\$ 1,149	2.00%
ADMINISTRATIVE ASSISTANT - FINANCE	⁵	\$ 10,137	\$ 7,224	\$ 26,791	\$ 50,112	\$ 50,112	\$ 23,321	87.05%
OVERTIME		\$ 544		\$ -	\$ -	\$ -	\$ -	0.00%
STIPENDS		\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,650	\$ 1,650	\$ 150	10.00%
LONGEVITY		\$ 625	\$ 675	\$ 725	\$ 325	\$ 325	\$ (400)	-55.17%
OTHER PROFESSIONAL SERVICES		\$ -	\$ 5,030	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
TREASURER COLLECTOR		\$ 91,469	\$ 94,788	\$ 98,617	\$ 100,611	\$ 100,611	\$ 1,994	2.02%
ASSISTANT TREASURER COLLECTOR		\$ 59,788	\$ 61,972	\$ 64,457	\$ 65,747	\$ 65,747	\$ 1,290	2.00%
ADMINISTRATORS - PAYROLL & BENEFITS	⁶	\$ 111,071	\$ 119,508	\$ 120,630	\$ 159,485	\$ 159,485	\$ 38,855	32.21%
OVERTIME		\$ 147	\$ 458	\$ -	\$ -	\$ -	\$ -	0.00%
STIPENDS		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
LONGEVITY		\$ 1,225	\$ 1,375	\$ 1,500	\$ 1,075	\$ 1,075	\$ (425)	-28.33%
ASSISTANT FINANCE DIRECTOR		\$ 83,010	\$ 85,697	\$ 92,937	\$ 94,797	\$ 94,797	\$ 1,860	2.00%
AP ADMINISTRATOR		\$ 58,780	\$ 60,930	\$ 63,397	\$ 63,398	\$ 63,398	\$ 1	0.00%
PROCUREMENT ADMINISTRATOR	⁷	\$ -	\$ 18,680	\$ 30,651	\$ 53,056	\$ 53,056	\$ 22,405	73.10%
STIPENDS		\$ -	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ 500	100.00%
LONGEVITY		\$ -	\$ -	\$ 325	\$ 350	\$ 350	\$ 25	7.69%
IT SALARIES	⁸	\$ 153,171	\$ 150,967	\$ 169,057	\$ 184,933	\$ 184,933	\$ 15,876	9.39%
Salaries		\$ 971,566	\$ 994,520	\$ 1,102,949	\$ 1,101,013	\$ 1,101,013	\$ (1,938)	-0.18%

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
FINANCIAL SERVICES	9	\$ 26,038	\$ 12,970	\$ 13,837	\$ 37,500	\$ 37,500	\$ 23,663	171.01%
POSTAGE		\$ 59	\$ 8	\$ -	\$ -	\$ -	\$ -	0.00%
TELEPHONE		\$ 1,030	\$ 840	\$ 960	\$ 960	\$ 960	\$ -	0.00%
BOOK BINDING SERVICES		\$ -	\$ 118	\$ 355	\$ 355	\$ 355	\$ -	0.00%
OFFICE SUPPLIES		\$ 1,526	\$ 574	\$ 512	\$ 512	\$ 512	\$ -	0.00%
IN STATE TRAVEL		\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
MEETINGS & CONFERENCES		\$ -	\$ 2,700	\$ 2,700	\$ 2,700	\$ 2,700	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ -	\$ 340	\$ 169	\$ 565	\$ 565	\$ 396	234.32%
UNIFORM ALLOWANCES		\$ 450	\$ 450	\$ 461	\$ 461	\$ 461	\$ -	0.00%
LEGAL SERVICES		\$ -	\$ -	\$ 768	\$ 768	\$ 768	\$ -	0.00%
TRAINING & DEVELOPMENT		\$ -	\$ 945	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
APPRAISALS & SURVEYS		\$ 36,185	\$ 49,501	\$ 61,500	\$ 61,500	\$ 61,500	\$ -	0.00%
MAPPING SERVICES		\$ 5,000	\$ 5,250	\$ 5,125	\$ 5,125	\$ 5,125	\$ -	0.00%
POSTAGE		\$ 1,027	\$ 1,079	\$ 1,383	\$ 1,383	\$ 1,383	\$ -	0.00%
ADVERTISING-GENERAL		\$ 79	\$ 135	\$ 358	\$ 358	\$ 358	\$ -	0.00%
PRINTING SERVICES		\$ 204	\$ 595	\$ 410	\$ 410	\$ 410	\$ -	0.00%
OFFICE SUPPLIES		\$ 99	\$ 581	\$ 550	\$ 550	\$ 550	\$ -	0.00%
IN STATE TRAVEL		\$ 1,039	\$ 672	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 896	\$ -	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 560	\$ 535	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ -	\$ 2,507	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE EQUIPMENT MAINTENANCE		\$ 6,546	\$ 5,938	\$ 6,150	\$ 6,150	\$ 6,150	\$ -	0.00%
LEGAL SERVICES	10	\$ 14,779	\$ 8,696	\$ 7,687	\$ 8,200	\$ 8,200	\$ 513	6.67%
FINANCIAL SERVICES		\$ 10,753	\$ 12,947	\$ 9,225	\$ 9,725	\$ 9,725	\$ 500	5.42%
BILLING/COLLECTION SERVICES	11	\$ 72,709	\$ 74,365	\$ 70,110	\$ 75,000	\$ 75,000	\$ 4,890	6.97%
POSTAGE		\$ 14,798	\$ 14,779	\$ 19,475	\$ 20,000	\$ 20,000	\$ 525	2.70%
ADVERTISING-GENERAL		\$ 692	\$ 692	\$ 717	\$ 717	\$ 717	\$ -	0.00%
PRINTING SERVICES		\$ 1,135	\$ -	\$ 2,562	\$ 2,562	\$ 2,562	\$ -	0.00%
OFFICE SUPPLIES		\$ 787	\$ 1,671	\$ 1,230	\$ 1,640	\$ 1,640	\$ 410	33.33%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
OTHER DEPARTMENTAL SUPPLIES	\$ 1,258	\$ 910	\$ 410	\$ -	\$ -	\$ (410)	-100.00%
IN STATE TRAVEL	\$ 862	\$ 25	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 1,115	\$ 65	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 200	\$ 240	\$ 333	\$ 333	\$ 333	\$ -	0.00%
OFFICE SUPPLIES	\$ 780	\$ 637	\$ 512	\$ 512	\$ 512	\$ -	0.00%
IN STATE TRAVEL	\$ 402	\$ 64	\$ 215	\$ 215	\$ 215	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 3,516	\$ 3,861	\$ 3,136	\$ 3,500	\$ 3,500	\$ 364	11.61%
DUES AND MEMBERSHIPS	\$ 80	\$ 80	\$ 82	\$ 330	\$ 330	\$ 248	302.44%
COMPUTER EQUIPMENT MAINTENANCE	\$ 5,000	\$ 3,988	\$ 5,125	\$ 5,200	\$ 5,200	\$ 75	1.46%
ACCOUNTING & AUDITING SERVICES	¹² \$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ 40,500	\$ -	0.00%
OTHER IT SERVICE CONTRACTS	¹³ \$ 80,152	\$ 84,040	\$ 86,100	\$ 91,000	\$ 91,000	\$ 4,900	5.69%
IT SUPPLIES	\$ 923	\$ 812	\$ 1,025	\$ 1,025	\$ 1,025	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 755	\$ 830	\$ 773	\$ 773	\$ 773	\$ -	0.00%
WEB SITE	\$ 5,500	\$ 5,500	\$ 5,637	\$ -	\$ -	\$ (5,637)	-100.00%
Expenses	\$ 337,434	\$ 340,439	\$ 358,492	\$ 388,929	\$ 388,929	\$ 30,437	8.49%

Total Department	\$ 1,309,000	\$ 1,334,959	\$ 1,461,441	\$ 1,489,942	\$ 1,489,942	\$ 28,499	1.95%
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Footnotes:

Salaries:

¹ Finance Director - Contractual increase.

² Financial Analyst - Position eliminated in FY21; funding used for existing Principal Account Clerk (Assr), new Benefits Administrator, and new Procurement Administrator.

³ Sick Leave Vacation/Buyback - Due to employee per personal contract.

⁴ Chief Assessor - Incumbent hired at a lower salary than predecessor.

⁵ Principal Account Clerk Assr - Position partially funded from eliminated Financial Analyst position.

⁶ Administrative Assts - Revenue - Benefits Administrator position funded from eliminated Financial Analyst position.

⁷ Procurement Administrator - Position funded from eliminated Financial Analyst position.

⁸ Salaries & Wages - Payroll costs for shared IT department with schools; increase due to two new hires from School department.

Purchased Services:

⁹⁻¹³ Financial Services, Legal Services, Billing/Collection, & Accounting & Auditing Services, Other IT Service Contracts - Annual costs for Munis PACE program (specialized training & support), MUNIS software for both Town & Schools, ClearGov (budgeting software), upcoming MUNIS upgrade and TylerForms migration and other associated costs as well as consultant expenses needed on a case by case basis. Increases also necessary to cover increased costs for legal services, banking fees, and PRO EMS ambulance billing services. Town Audit costs were added to Finance budget.

Advisory Committee



FY 2023 Operational Budget Request

Chairman: Paul Ivanovskis

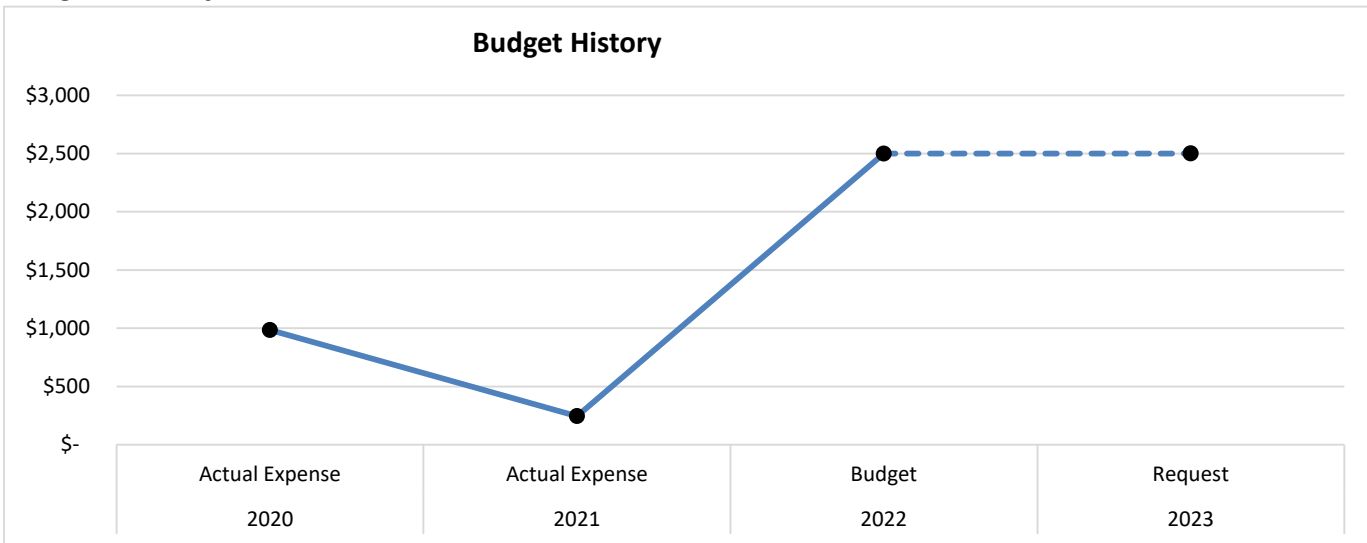
Mission:

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 2023:

- Level fund budget requested for FY23.
- 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

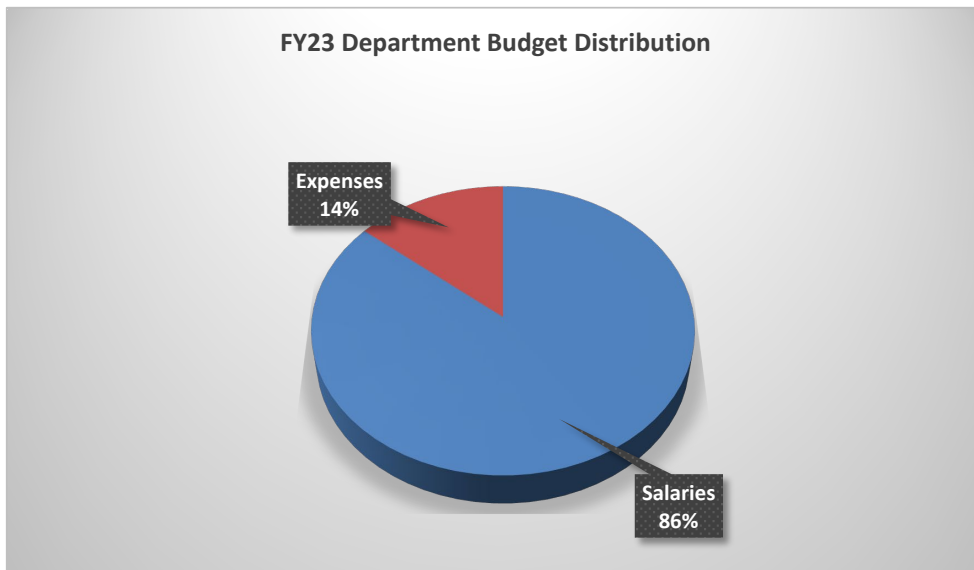


Total Staff - # of FTE's NONE

Notes

AdComm Department: Includes committee members only.

	2020	2021	2022	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	689	-	2,150	2,150	-	0.00%
Expenses	295	245	350	350	-	0.00%
Total	984	245	2,500	2,500	-	0.00%



Advisory Committee



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
SECRETARY	¹	\$ 689	\$ -	\$ 2,150	\$ 2,150	\$ 2,150	\$ -	0.00%
Salaries		\$ 689	\$ -	\$ 2,150	\$ 2,150	\$ 2,150	\$ -	0.00%
OFFICE SUPPLIES		\$ -	\$ -	\$ 50	\$ 50	\$ 50	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 295	\$ 245	\$ 300	\$ 300	\$ 300	\$ -	0.00%
Expenses		\$ 295	\$ 245	\$ 350	\$ 350	\$ 350	\$ -	0.00%
Total Department		\$ 984	\$ 245	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%

Footnotes:

Salaries:

¹ Secretary - Payroll expenses for meeting minutes taker.

Purchased Services:

Level funded FY23 budget requested.

Legal Services



FY 2023 Operational Budget Request

Department Head: William Keegan

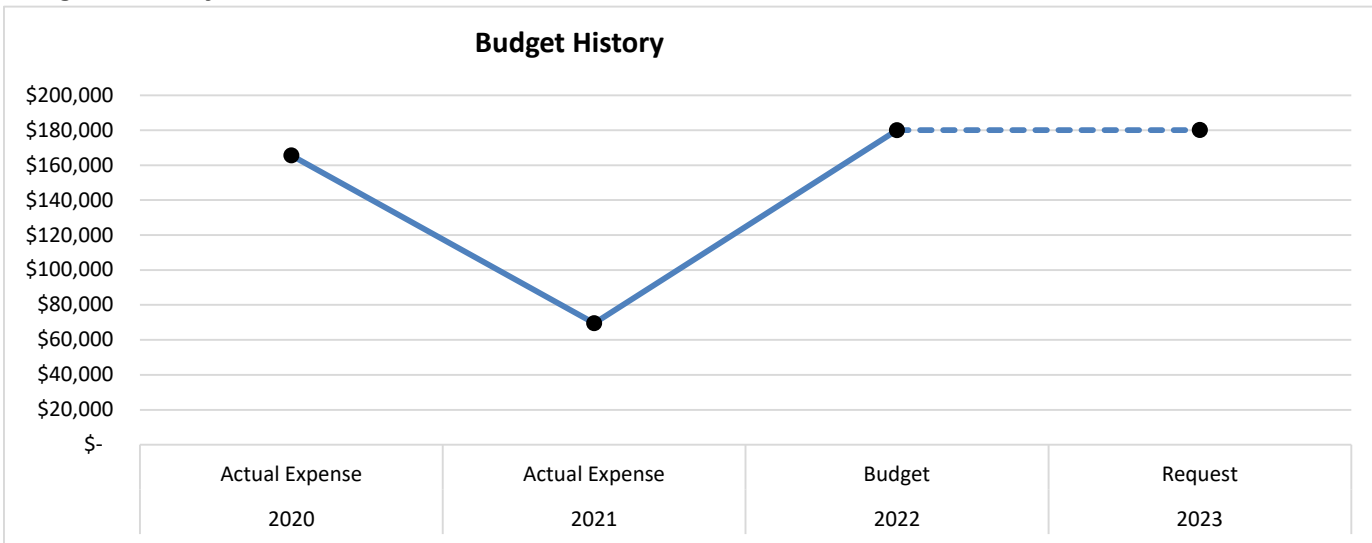
Mission:

To provide legal assistance to all Town Departments as needed.

Budget Highlights for FY 2023:

- Level fund budget requested for FY23; 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

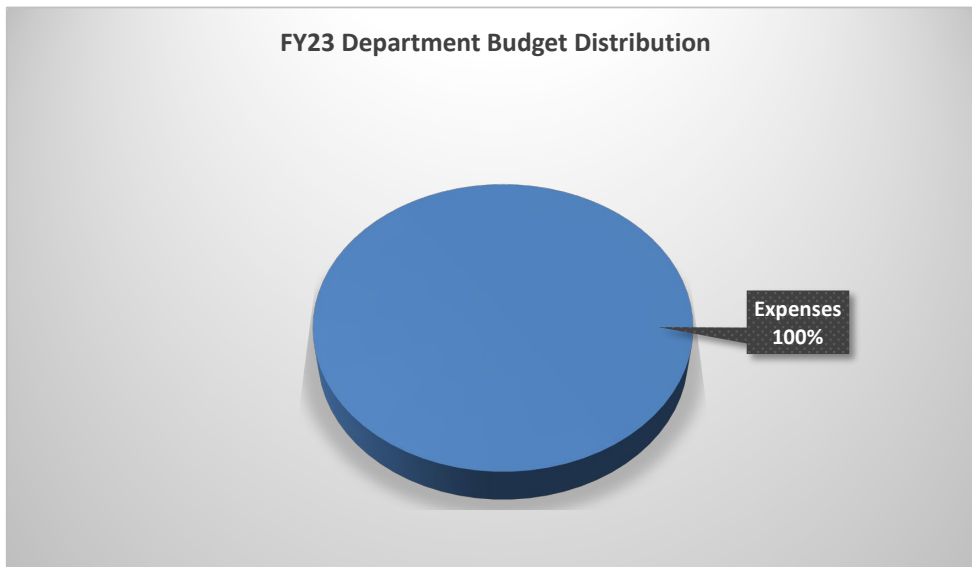
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020	2021	2022	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	165,588	69,541	180,090	180,090	-	0.00%
Total	165,588	69,541	180,090	180,090	-	0.00%



Legal Services



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022	
						\$ (+/-)	% (+/-)
LEGAL SERVICES-TOWN COUNSEL	\$ 109,868	\$ 49,774	\$ 109,710	\$ 109,710	\$ 109,710	\$ -	0.00%
LEGAL SERVICES-LABOR COUNSEL	\$ 54,190	\$ 19,768	\$ 44,505	\$ 44,505	\$ 44,505	\$ -	0.00%
LEGAL SERVICES-SPECIAL COUNSEL	\$ 1,530	\$ -	\$ 25,875	\$ 25,875	\$ 25,875	\$ -	0.00%
Expenses	\$ 165,588	\$ 69,541	\$ 180,090	\$ 180,090	\$ 180,090	\$ -	0.00%

Total Department	\$ 165,588	\$ 69,541	\$ 180,090	\$ 180,090	\$ 180,090	\$ -	0.00%
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Footnotes:

Level fund budget requested for FY23.

Geographic Information Systems/IT



FY 2023 Operational Budget Request

Department Head: George Samia

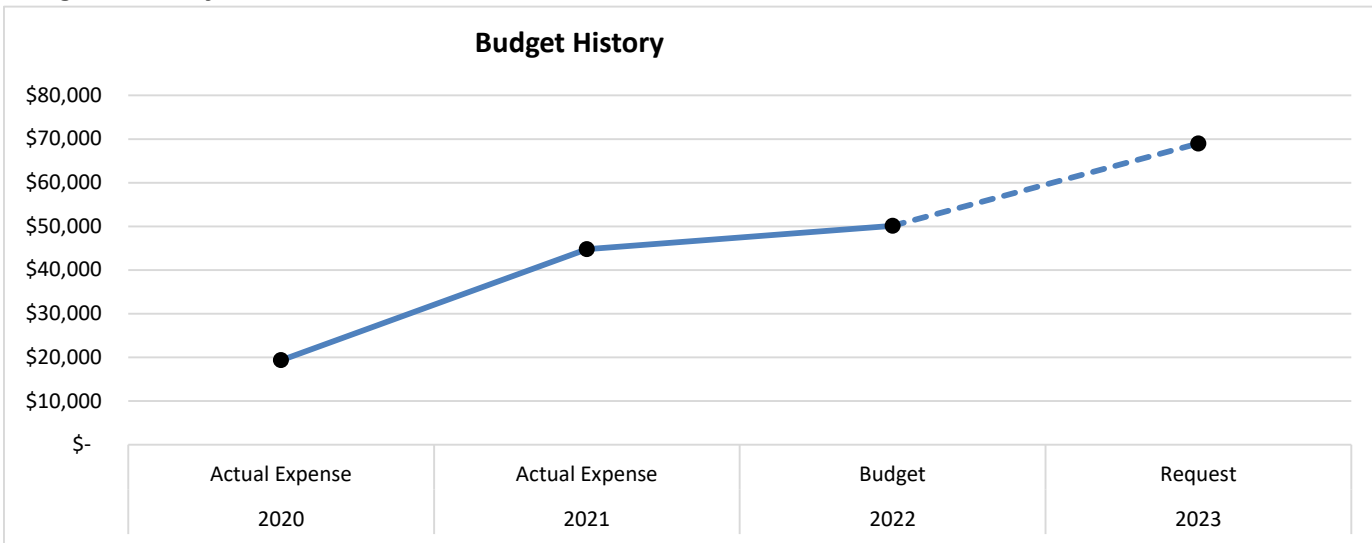
Mission:

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 2023:

- Increase necessary to cover costs for People GIS (BOH, Inspections, Selectmen, Fire) Maps and Base townwide platform, virtual meeting/call forwarding software Rainbow, HR onboarding software CivicHR used for both Town and Schools, and annual website costs.
- Website annual costs moved from Finance Dept budget to GIS/IT budget. Increase is offset by reduction in Finance budget line for web site.
- Continue to provide geographical property information to existing users and expand the use of data to additional departments and to the public.

Budget Summary



Geographic Information Systems/IT

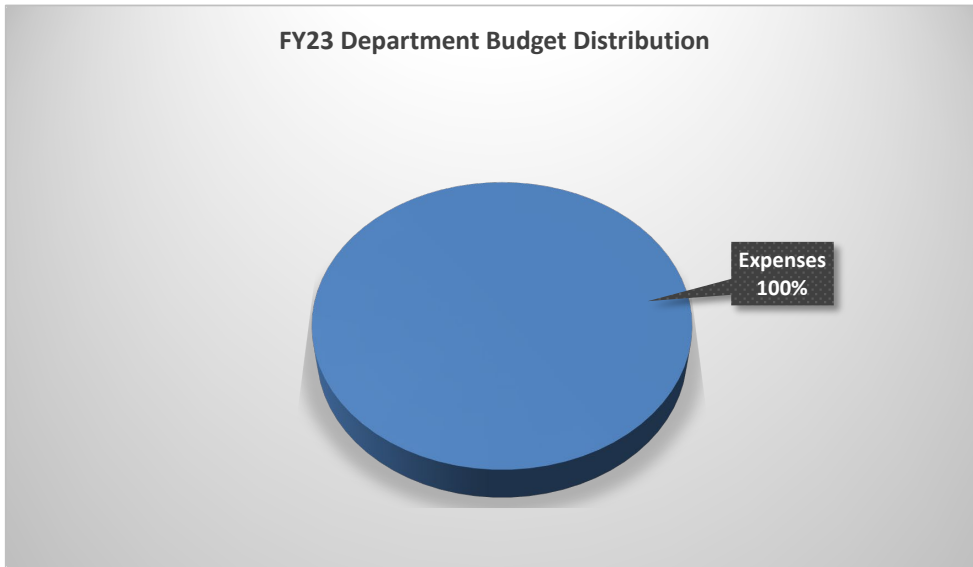
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

GIS Department: No personnel costs included in this budget.

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	19,333	44,765	50,139	68,976	18,837	37.57%
Total	19,333	44,765	50,139	68,976	18,837	37.57%



Geographic Information Systems/IT



Department: Line item budget

		2020	2021	2022	2023	2023	2023 vs. 2022	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
NETWORK & INFORMATION SYSTEMS		\$ 8,500	\$ 8,077	\$ 8,713	\$ 9,000	\$ 9,000	\$ 287	3.29%
WEB SITE	¹	\$ 5,500	\$ 5,500	\$ -	\$ 6,064	\$ 6,064	\$ 6,064	100.00%
OTHER IT SERVICE CONTRACTS	²	\$ 5,333	\$ 31,188	\$ 41,426	\$ 53,912	\$ 53,912	\$ 12,486	30.14%
Expenses		\$ 19,333	\$ 44,765	\$ 50,139	\$ 68,976	\$ 68,976	\$ 18,837	37.57%

Total Department		\$ 19,333	\$ 44,765	\$ 50,139	\$ 68,976	\$ 68,976	\$ 18,837	37.57%
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Footnotes:

Purchased Services:

- ¹ Web Site - Website costs budget moved from Finance Dept to GIS/IT budget - increase to the budget is partially offset by decrease in Finance budget. Annual website costs increased in FY22 and will increase for FY23.
- ² Other IT Service Contracts - Includes People GIS annual fees (\$11K each) for Board of Health, Inspections, Selectmen, and recently added Fire townwide Maps and Base platform, Rainbow virtual meeting/call forwarding software, and HR onboarding software CivicHR. Rainbow costs for FY20 and FY21 were paid for using Cares Act funds.

Town Clerk & Elections/Registration



FY 2023 Operational Budget Request

Department Head: Robert E. Cutler, Jr.

Mission:

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

Elections/Registration: To continue to manage and execute smooth, efficient and accurate elections as mandated by the laws of the Commonwealth of Massachusetts and the Federal Government. Conduct the 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 accordance with state and federal laws.

Budget Highlights for FY 2023:

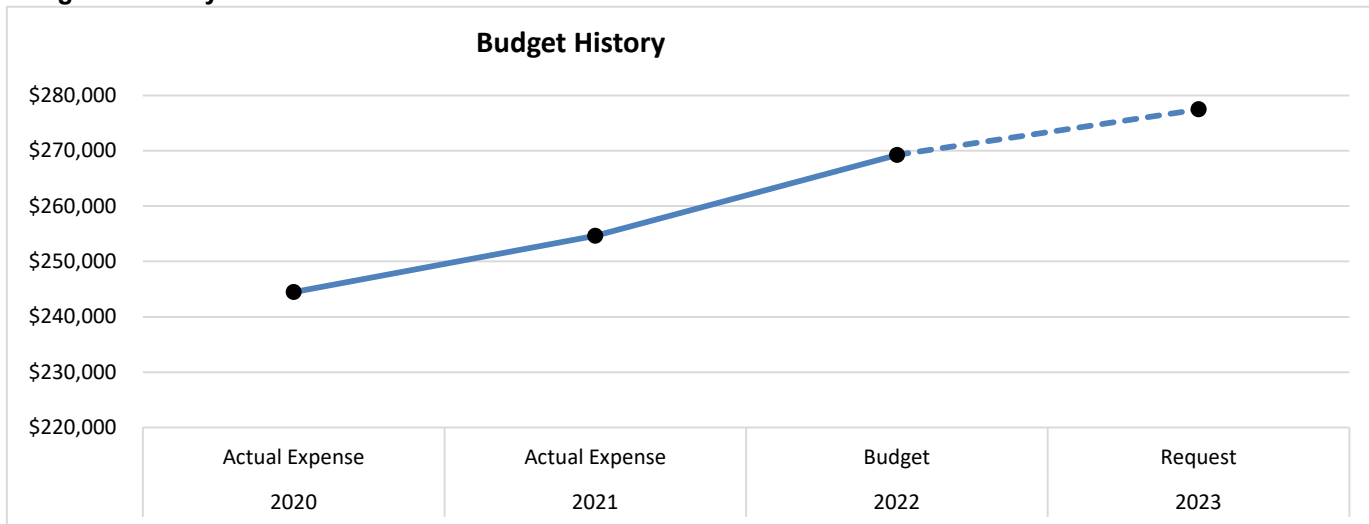
Town Clerk:

- Overall 2.11% increase to entire budget. The Elections/Registration and Town Clerk were combined into one budget with two divisions.
- 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.

Elections/Registration:

- 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.
- Increase in costs for maintenance agreement, postage for the upcoming election cycle, and census.
- Increase to expense budget offset by decreases to salary budget (incumbent was hired at a lower salary than their predecessor).

Budget Summary



Town Clerk & Elections/Registration



Department Head: Robert E. Cutler, Jr.

Accomplishments in FY21/22:

Town Clerk:

- Over 2,200 dogs were licensed in the Town for the 2022 fiscal year.
- As Registrar of Vital records, we recorded births, deaths and marriages (including marriage intentions) for 2022 and we also issued birth, death, and marriage certificates.
- As Records Access Officer for the Town, we coordinated the processing of over 100 formal public records requests in addition to many other requests for information.
- Maintained the open meeting calendar for the Town and oath of office for elected and appointed officials.
- We maintained the document management and archives for the Town Hall.
- Provided services for the residents and business owners of the town including notary public, business certificates, flammable storage registrations, raffle permits.
- Incorporated all new legislative changes to the Town Code.

Elections/Registration:

- The Elections division of the Town Clerk's office processed over 7,000 census forms and published the Street and Jury Lists for the Town.
- We oversaw the registration of over 1,000 voter registrations and maintained the integrity of the voter list including the removal of deleted voters.
- We successfully administered smooth, efficient, and accurate Annual Town Election, Annual Town Meeting, and Special Town meeting.
- Certified signatures for nomination papers and Initiative Petitions.

Goals for FY 2023:

Town Clerk:

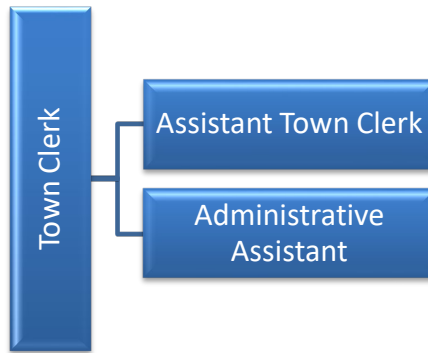
- Improve the efficiency of town clerk operation for residents and business owners by further incorporating current technologies.
- Implement a new online payment process for residents/business owners.
- Update department web page.
- Complete updates to Street Book, Appointment Book.
- Work to enhance the Document Management and Public Records processing.
- Continue to incorporate all new legislative changes to the Town Code.
- Continue to provide all services required as Legislative Administrator, Chief Election Official, Registrar of Vital Records, Ethics Liaison, Document Management Administrator, and Public Records Officer.

Elections/Registration:

- Administer efficient and accurate elections for the Annual Town Election, State Primary, and State Election.
- Staff and manage the Annual Town Meeting and any additional special town meetings called in Town.
- It is expected that the Legislature will adopt additional voter laws including vote by-mail for all elections going forward. Our goal is to incorporate any new changes to the election laws and provide a seamless voting experience for the voters of the Town of Foxborough.
- Successfully incorporate a new Voter Registry Information System as it is rolled out from the Office of the Secretary of State.
- Obtain and incorporate new voting tabulation machines.
- Continue to incorporate the use of poll pads during voter check-in for elections and town meeting.

Town Clerk & Elections/Registration

Department - Organizational Summary

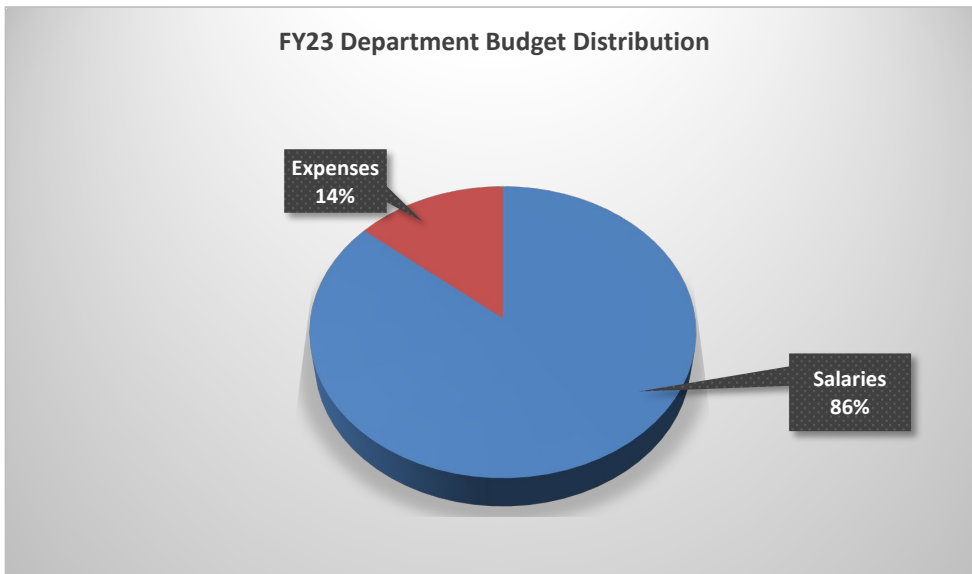


Total Staff - # of FTE's 3 FTE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	216,520	230,711	239,123	236,818	(2,305)	-0.96%
Expenses	27,951	23,940	30,150	38,150	8,000	26.53%
Total	244,470	254,651	269,273	274,968	5,695	2.11%



Town Clerk & Elections/Registration



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
TOWN CLERK	¹	\$ 95,159	\$ 98,588	\$ 102,605	\$ 104,658	\$ 104,658	\$ 2,053	2.00%
ASST TOWN CLERK		\$ 53,241	\$ 55,175	\$ 57,423	\$ 58,572	\$ 58,572	\$ 1,149	2.00%
OVERTIME		\$ 1,742	\$ 1,025	\$ -	\$ -	\$ -	\$ -	#DIV/0!
STIPENDS		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
LONGEVITY	²	\$ 350	\$ 400	\$ 425	\$ 475	\$ 475	\$ 50	11.76%
ADMINISTRATIVE ASSISTANT		\$ 50,816	\$ 53,249	\$ 55,304	\$ 49,124	\$ 49,124	\$ (6,180)	-11.17%
REGISTRARS		\$ 950	\$ 950	\$ 1,514	\$ 1,514	\$ 1,514	\$ -	0.00%
ELECTION WORKERS	³	\$ 13,052	\$ 20,119	\$ 15,527	\$ 16,475	\$ 16,475	\$ 948	6.11%
OVERTIME		\$ 210	\$ 205	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
LONGEVITY		\$ -	\$ -	\$ 325	\$ -	\$ -	\$ (325)	-100.00%
Salaries		\$ 216,520	\$ 230,711	\$ 239,123	\$ 236,818	\$ 236,818	\$ (2,305)	-0.96%
OFFICE EQUIPMENT MAINTENANCE	⁴	\$ 1,259	\$ 206	\$ 500	\$ 1,000	\$ 1,000	\$ 500	100.00%
PEST CONTROL SERVICES		\$ -	\$ 228	\$ 400	\$ 400	\$ 400	\$ -	0.00%
TRAINING & DEVELOPMENT		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
POSTAGE		\$ 817	\$ 493	\$ 1,400	\$ 1,400	\$ 1,400	\$ -	0.00%
ADVERTISING-GENERAL		\$ 755	\$ 199	\$ 500	\$ 500	\$ 500	\$ -	0.00%
PRINTING SERVICES		\$ 1,996	\$ 193	\$ 900	\$ 900	\$ 900	\$ -	0.00%
BOOK BINDING SERVICES		\$ 1,095	\$ 298	\$ 350	\$ 350	\$ 350	\$ -	0.00%
MICROFILMING SERVICES		\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
RECORDS PRESERVATION		\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OFFICE SUPPLIES		\$ 1,688	\$ 1,603	\$ 1,250	\$ 1,250	\$ 1,250	\$ -	0.00%
BOUND BOOKS		\$ 144	\$ 41	\$ 150	\$ 150	\$ 150	\$ -	0.00%
TOWN CODE		\$ 2,700	\$ 1,195	\$ 2,700	\$ 5,200	\$ 2,700	\$ -	0.00%

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
IN STATE TRAVEL		\$ 235	\$ 44	\$ 200	\$ 200	\$ 200	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 744	\$ 606	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
OUT OF STATE TRAVEL		\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 430	\$ 465	\$ 400	\$ 400	\$ 400	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ -	\$ -	\$ 125	\$ 125	\$ 125	\$ -	0.00%
OFFICE EQUIPMENT/FURNISHINGS		\$ -	\$ 1,699	\$ 300	\$ 300	\$ 300	\$ -	0.00%
OFFICE EQUIPMENT MAINTENANCE	⁵	\$ 1,685	\$ 920	\$ 1,750	\$ 3,250	\$ 3,250	\$ 1,500	85.71%
OTHER IT SERVICE CONTRACTS		\$ 2,917	\$ 3,692	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
POSTAGE	⁶	\$ 4,970	\$ 4,897	\$ 4,500	\$ 10,000	\$ 10,000	\$ 5,500	122.22%
PRINTING SERVICES		\$ 3,890	\$ 5,501	\$ 4,750	\$ 4,750	\$ 4,750	\$ -	0.00%
OFFICE SUPPLIES	⁷	\$ 954	\$ 134	\$ 500	\$ 1,000	\$ 1,000	\$ 500	100.00%
IN STATE TRAVEL		\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 1,671	\$ 1,526	\$ 900	\$ 900	\$ 900	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ -	\$ -	\$ 175	\$ 175	\$ 175	\$ -	0.00%
Expenses		\$ 27,951	\$ 23,940	\$ 30,150	\$ 40,650	\$ 38,150	\$ 8,000	26.53%

Total Department	\$ 244,470	\$ 254,651	\$ 269,273	\$ 277,468	\$ 274,968	\$ 5,695	2.11%
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Footnotes:

Salaries:

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

² Longevity - due to employee per union contract.

³ Election Workers - FY23 amount adjusted to reflect Massachusetts minimum wage (\$14.25/hr in calendar 2022).

Purchased Services:

⁴ Office Equipment Maintenance - additional funds needed for Town Clerk contracted database maintenance agreements.

⁵ Office Equipment Maintenance - needed due to the addition of poll pad maintenance agreement and an increase in accuvote maintenance cost.

⁶ Postage - needed in anticipation of the additional requirement for vote by-mail for the upcoming election cycle and the increase in postage costs for mailing the census.

⁷ Office Supplies - needed to offset the increase of office supplies required to meet the vote by-mail process in the upcoming election cycle.

Land Use and Economic Development



FY 2023 Operational Budget Request

Department Head: Paige Duncan, AICP

Mission:

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

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

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

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

Budget Highlights for FY 2023:

Planning:

- Departmental re-organization reflected in this budget submission. Overall increase of 0.29% for the entire department. Planning Director to oversee newly formed "Department of Land Use" which will include: Inspections, Conservation, Zoning Board and Planning.
- Increase in Director's salary reflects increased responsibility leading newly re-organized Department of Land Use.
- Salary budget includes step increases and longevity due to employees. Anticipated COLA increases are budgeted for in Salary Reserve budget.
- Planning made concerted effort not to spend funds due to concerns around free-cash/Covid. Minimal use of architectural/engineering budget to date due to conservative approach to spending. The architectural/engineering budget is critical to maintain to ensure ability to leverage for grant matches.
- Engineering inspection costs will increase after 12/1/21 due to retirement of long-time inspecting engineer who was paid \$40/hour. It is unlikely that we will be able to find another engineer willing to work for this hourly rate.

Budget Highlights for FY 2023:

Zoning Board:

- Level fund budget requested for FY23.
- 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.

Conservation:

- No changes requested to expense budget; level funding requested.
- Salary budget increased to account for step increases and longevity due to employees.
- Overall division budget increase is below the guideline. Conservation made concerted effort not to spend funds due to concerns around free-cash/Covid.

Inspections:

- Support the Inspections staff in pursuing the purchase of reflective clothing to be worn in the field for identification purposes.
- Overseeing and supporting the construction of large projects, such as the new anticipated 3 story 50 unit apartment building and 1 retail stand along front building on Wall Street; the new 6 unit townhouse located on Glenwood Avenue; 5 story 15 unit multiple family building with under building enclosed parking for 15 vehicles; the new four-story Building P being constructed at Gillette Stadium to include football operations, virtual rooms, football programming space and other office space.
- Support Uptown revitalization and Route 1 development.
- Continued support to local businesses recovering from the Covid-19 impact.

Land Use and Economic Development



Department Head: Paige Duncan, AICP

Accomplishments in FY21/22:

Planning:

- Grants awarded: *Massachusetts Downtown Initiative's Local Rapid Recovery Planning program (\$60,000), MassDevelopment Real Estate Services Technical Assistance (\$55,000 in two phases), Mass Gaming Commission Phase 2 and 3 (\$27,200 + \$33,820) of Regional Destination Marketing Plan - website to launch January 2022, Shared Streets (\$22,000).*
- Supported (continuing) Foxborough Housing Authority ("FHA") with their senior affordable housing project on Walnut Street, RFP was issued and two development teams will be interviewed in January.
- Work closely with new procurement department on Walnut Street RFP and engineering review services RFQ. Both underway.
- Continue to work towards a thriving Uptown by improving pedestrian and traffic conditions, by supporting the Foxborough Common Business Collaborative and businesses. Continue to improve traffic around rotary.
- Nurtured a "Conversation on Housing" which resulted in BOS support of LIP project. Residents engaged in robust housing discussion.

Conservation:

Wetlands Applications & Permits: 25 Applications Submitted/Reviewed -- 26 Wetlands Permits Drafted/Issued

Conservation Policies: 6 Policies drafted by Conservation Agent / 5 Policies adopted by Conservation Commission

Brochure/Trail Map Updates: 3+

Environmental Projects / Mentoring:

- 5/1/21 - Vernal Pool Workshop held for (at the request of) a Girl Scout troop (9-10 year olds).
- Rare turtle survey project (on conservation land) with Zoo NE, including radio-monitoring one adult female.
- Taught/mentored 2 girls (at parent's request) about raising monarchs (eggs); as well as turtle monitoring.
- Lane Learning Center native gardens project - continued to work with hired landscaper, Carol Lundeen.

Volunteers: Relied upon assistance of Senior Center Volunteers at Lane Learning Center, Land Stewards (40+) monitored conservation areas, one Eagle Scout project and other volunteers. Worked in cooperation and with the assistance of Tom Ashton, F. Gilbert Hills State Forest Manager.

Continued to:

- Ensure compliance with all applicable state and local wetlands laws and regulations;
- Protect water resources and biodiversity;
- Provide efficient and consistent wetlands' regulatory guidance to the public;
- Foster/encourage property owners to restore buffer zones by planting native plants;
- Maintain and improve stewardship of conservation lands for current and future generations;
- Assist residents, builders, and others with their wetlands laws and conservation questions.

Inspections:

- Worked diligently to ensure that compliance with all State Building Codes and Town Zoning Bylaws were enforced.
- Permitted and inspected large projects such as the Burrell School.
- Attended seminars to obtain required CEU's to maintain certification as Building Commissioner and Local Inspectors.
- Approval of building permits totaling 2,085 in FY21.

Goals for FY 2023:

Planning:

- Continue to support Uptown businesses. Improve coordination of Uptown activities by gathering stakeholders and creating collaborative efforts. Continue efforts to improve Central St parking area and wayfinding.
- Support FHA by submitting Expressions of Interest and One Stop for Growth applications for the Walnut Street project. Possibly others? Centennial Street, Pratt School (?) and Auditorium (?).
- Support ZBA in reviewing both Walnut Street 40B project and Morse Street LIP.
- Continue to pursue grant funding for planning-related activities.
- Work with Uptown stakeholders on creation of a Cultural Districts.
- Continue to explore opportunities to foster Route 1 development (including but not limited to commuter rail pilot program).
- Continue to 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. Discuss next steps to update Implementation section. Keep document alive and relevant.
- Launch and continue to populate the new regional destination website in our regional destination marketing initiative. Working cooperatively with Wrentham and Plainville on this effort. Oversee marketing firm handling PR and outreach.
- Improve branding/marketing of Town of Foxborough.
- Manage an efficient and responsive Land Use Department.

Conservation:

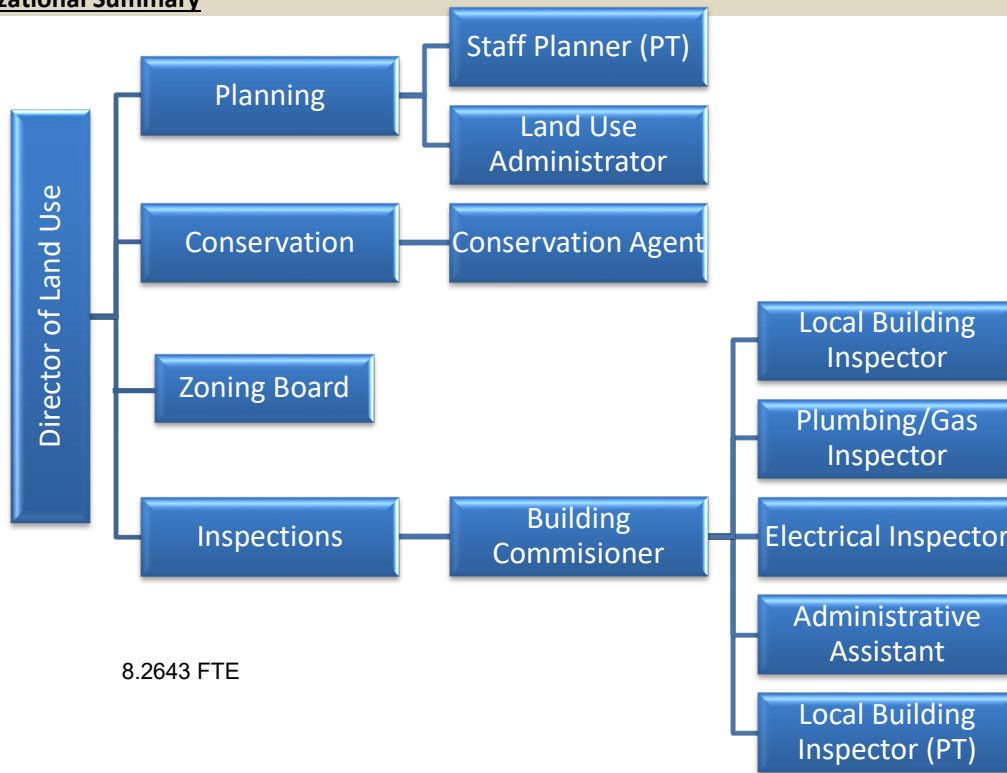
- Ensure compliance with all applicable local and state laws and regulations and Town bylaws relating to wetlands.
- Protect water resources and biodiversity.
- Continue to provide efficient and consistent regulatory guidance to the public.
- Continue to foster/encourage property owners to restore buffer zones by planting native plants.
- Continue to work with the Conservation Commission to develop an understanding of Foxborough's natural resources and begin efforts to prepare management plans and address invasive species removal.
- Maintain and improve stewardship of conservation lands for current and future generations.
- Continue to work with Open Space & Recreation Plan Committee to update OSRP.
- Continue to assist residents, builders, and others with their wetlands laws and conservation questions.
- Improve connectivity of and access to recreational resources.
- Improve collaboration and management of all town-owned conservation land and open space.

Inspections:

- Continue to support implementation of upgrade of the online permitting applications which will help streamline the process of building permits, inspections, and annual Certificates of Inspection.
- Getting the department back to working more efficiently with new staff after a long couple years dealing with Covid-19 and numerous staff changes.
- In a professional manner, continue to assist residents, builders, architects, and other with all of their Building Code and Zoning Bylaw questions.
- Enforce Building, Electrical, Plumbing, Gas, and Mechanical Codes also 521 CMR: Architectural Access Board Regulations and all Zoning and Sign Bylaws.

Land Use and Economic Development

Department - Organizational Summary

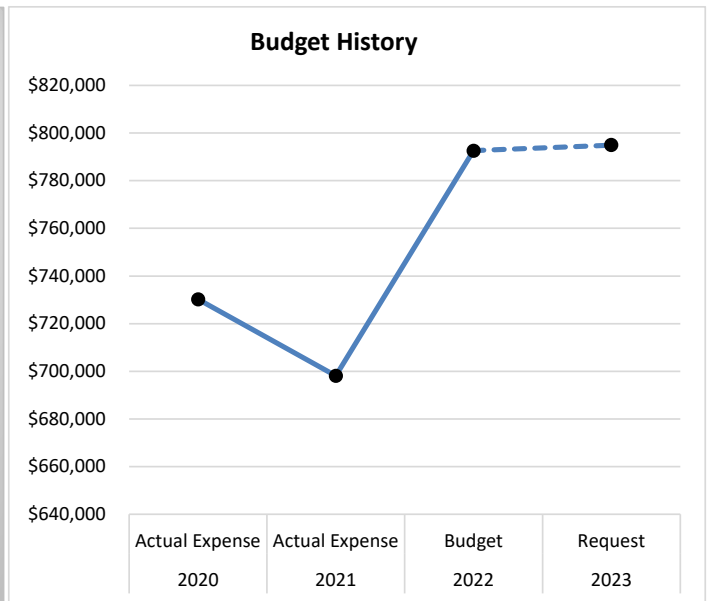
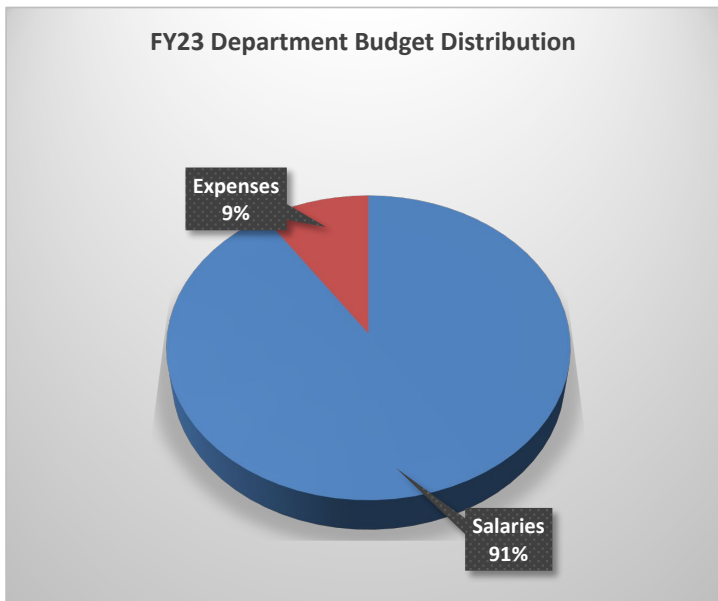


Total Staff - # of FTE's 8.2643 FTE

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

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	678,554	663,670	718,033	719,802	1,769	0.25%
Expenses	51,646	34,449	74,601	75,104	503	0.67%
Total	730,201	698,118	792,634	794,906	2,272	0.29%



Land Use and Economic Development



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
LAND USE DIRECTOR	\$ 113,960	\$ 115,794	\$ 118,119	\$ 118,119	\$ 118,119	\$ 0	0.00%
LAND USE ADMINISTRATOR	\$ 35,204	\$ 36,261	\$ 37,739	\$ 38,494	\$ 38,494	\$ 755	2.00%
STAFF PLANNER	\$ 44,422	\$ 46,040	\$ 47,907	\$ 48,866	\$ 48,866	\$ 959	2.00%
STIPENDS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,100	\$ 1,100	\$ 100	10.00%
LONGEVITY	\$ 425	\$ 1,150	\$ 1,140	\$ 1,140	\$ 1,140	\$ -	0.00%
CONSERVATION AGENT	\$ 68,948	\$ 70,528	\$ 73,375	\$ 74,850	\$ 74,850	\$ 1,475	2.01%
SECRETARY	\$ 18,362	\$ 18,914	\$ 19,685	\$ 20,079	\$ 20,079	\$ 394	2.00%
STIPENDS	\$ -	\$ 464	\$ 500	\$ -	\$ -	\$ (500)	-100.00%
LONGEVITY	\$ -	\$ 487	\$ 671	\$ 726	\$ 726	\$ 55	8.23%
BUILDING COMMISSIONER	\$ 114,343	\$ 102,405	\$ 115,817	\$ 115,817	\$ 115,817	\$ -	0.00%
LOCAL INSPECTORS	\$ 82,205	\$ 83,520	\$ 85,191	\$ 107,191	\$ 107,191	\$ 22,000	25.82%
ELECTRICAL INSPECTOR	\$ 61,024	\$ 60,656	\$ 61,098	\$ 63,542	\$ 63,542	\$ 2,444	4.00%
PLUMBING INSPECTOR	\$ 61,110	\$ 61,200	\$ 61,098	\$ 63,542	\$ 63,542	\$ 2,444	4.00%
GAS INSPECTORS	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
SEALER OF WEIGHTS/MEASURES	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
DEPARTMENT ADMINISTRATOR	\$ 71,897	\$ 60,300	\$ 86,718	\$ 58,572	\$ 58,572	\$ (28,146)	-32.46%
OVERTIME	\$ 929	\$ 126	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
LONGEVITY	\$ 725	\$ 825	\$ 1,475	\$ 1,264	\$ 1,264	\$ (212)	-14.34%
Salaries	\$ 678,554	\$ 663,670	\$ 718,033	\$ 719,802	\$ 719,802	\$ 1,769	0.25%
OFFICE EQUIPMENT MAINTENANCE	\$ 336	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
MUNICIPAL COMMITTEES EXPENSES	¹ \$ 1,034	\$ 999	\$ 1,200	\$ 1,700	\$ 1,700	\$ 500	41.67%
TRAINING & DEVELOPMENT	\$ 395	\$ 595	\$ 500	\$ 500	\$ 500	\$ -	0.00%
ARCHITECTS & ENGINEERS	² \$ 6,160	\$ 6,124	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
POSTAGE	\$ 175	\$ 191	\$ 600	\$ 600	\$ 600	\$ -	0.00%

		2020	2021	2022	2023	2023	2023 vs. 2022	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
ADVERTISING-GENERAL		\$ 520	\$ 612	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
PRINTING SERVICES		\$ 252	\$ 399	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OFFICE SUPPLIES		\$ 1,005	\$ 1,460	\$ 1,700	\$ 1,700	\$ 1,700	\$ -	0.00%
IN STATE TRAVEL		\$ 852	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 1,641	\$ 895	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 836	\$ 1,139	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
CLOTHING ALLOWANCES		\$ 219	\$ 262	\$ 475	\$ 475	\$ 475	\$ -	0.00%
GROUNDS MAINTENANCE		\$ 3,523	\$ 7,722	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
OTHER PROFESSIONAL SERVICES		\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
POSTAGE		\$ 146	\$ 209	\$ 200	\$ 200	\$ 200	\$ -	0.00%
ADVERTISING-GENERAL		\$ 64	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
PRINTING SERVICES		\$ 107	\$ 312	\$ 600	\$ 600	\$ 600	\$ -	0.00%
OFFICE SUPPLIES		\$ 389	\$ 519	\$ 500	\$ 500	\$ 500	\$ -	0.00%
MEETINGS & CONFERENCES		\$ 595	\$ -	\$ 800	\$ 800	\$ 800	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 864	\$ 750	\$ 800	\$ 800	\$ 800	\$ -	0.00%
CLOTHING ALLOWANCES	³	\$ -	\$ -	\$ 359	\$ 950	\$ 950	\$ 591	164.62%
VEHICLE MAINTENANCE		\$ 2,706	\$ 1,734	\$ 3,075	\$ 3,075	\$ 3,075	\$ -	0.00%
EQUIPMENT MAINTENANCE		\$ -	\$ -	\$ 103	\$ 103	\$ 103	\$ -	0.00%
TRAINING & DEVELOPMENT		\$ 235	\$ -	\$ 2,563	\$ 2,563	\$ 2,563	\$ -	0.00%
OTHER PROFESSIONAL SERVICES		\$ 23,000	\$ -	\$ 2,050	\$ 2,050	\$ 2,050	\$ -	0.00%
POSTAGE		\$ 254	\$ 308	\$ 513	\$ 513	\$ 513	\$ -	0.00%
TELEPHONE		\$ 665	\$ 707	\$ 1,230	\$ 1,230	\$ 1,230	\$ -	0.00%
PRINTING SERVICES		\$ -	\$ 244	\$ 513	\$ 513	\$ 513	\$ -	0.00%
GASOLINE	⁴	\$ 3,217	\$ 3,575	\$ 3,588	\$ -	\$ -	\$ (3,588)	-100.00%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
OFFICE SUPPLIES	\$ 1,380	\$ 3,219	\$ 1,025	\$ 1,025	\$ 1,025	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 550	\$ 188	\$ 1,230	\$ 1,230	\$ 1,230	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 525	\$ 145	\$ 769	\$ 769	\$ 769	\$ -	0.00%
COMMISSION ON DISABILITY EXPENSES ⁵	\$ -	\$ 2,010	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	100.00%
OFFICE EQUIPMENT/FURNISHINGS	\$ -	\$ 130	\$ 308	\$ 308	\$ 308	\$ -	0.00%
Expenses	\$ 51,646	\$ 34,449	\$ 74,601	\$ 75,104	\$ 75,104	\$ 503	0.67%

Total Department	\$ 730,201	\$ 698,118	\$ 792,634	\$ 794,906	\$ 794,906	\$ 2,272	0.29%
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Footnotes:

Salaries:

Budget lines include step increases and longevity due to employees per union contracts.

Purchased Services:

¹ Municipal Committees Expenses - 495 Metrowest Corridor Partnership annual membership. Zoning Board budget transferred to Planning Dept.

² 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.

³ Clothing Allowances - Necessary expenses for staff uniforms - currently do not have any.

⁴ Gasoline - Budget moved to Central Maintenance department.

⁵ Commission on Disability Expenses - Budget necessary to cover sign language services for Commission on Disability meetings. No budget previously available.

Municipal Buildings



FY 2023 Operational Budget Request

Department Head: George Samia

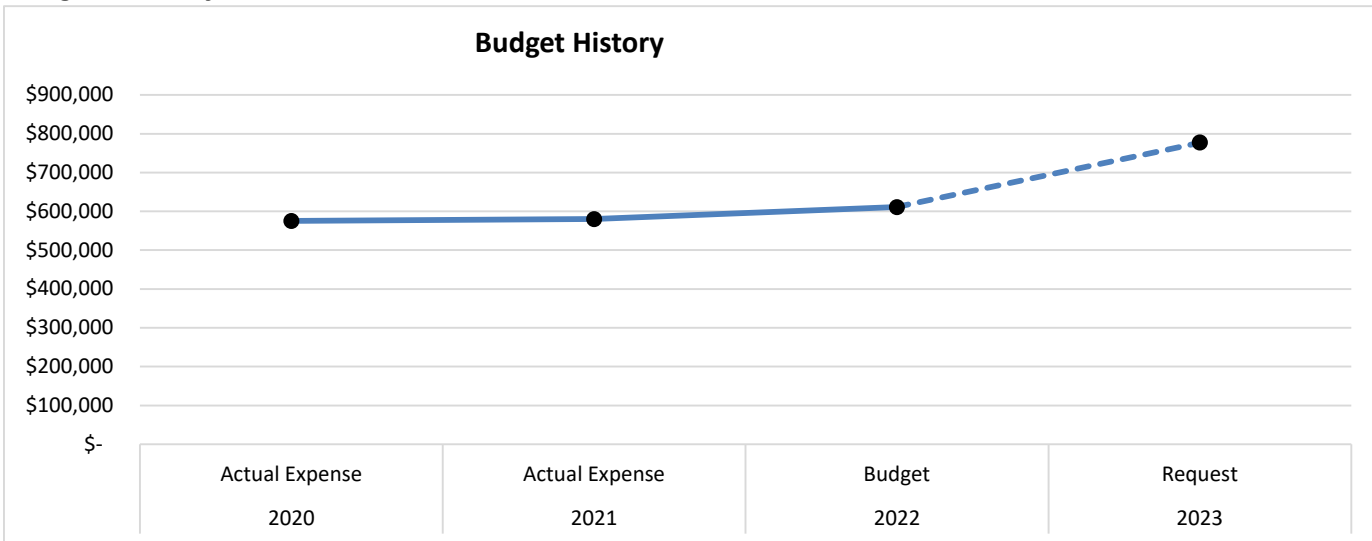
Mission:

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

Budget Highlights for FY 2023:

- Budget increase in line with historical expenses and anticipated needs.
- Budget includes personnel costs for Facilities Manager, Assistant Facilities Manager, and OT for maintenance staff.
- Building maintenance for municipal buildings is managed centrally per mutual agreement by Board of Selectmen and School Committee.
- Gasoline costs and fuel pump maintenance for all Town departments excluding Schools, Snow & Ice, and Water department will now be budgeted for in the Central Maintenance budget. Increase to non-heat and fuel pump maintenance offset by decreases in other department budgets (Police, Fire, Inspections, DPW, BOH, and COA).
- 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

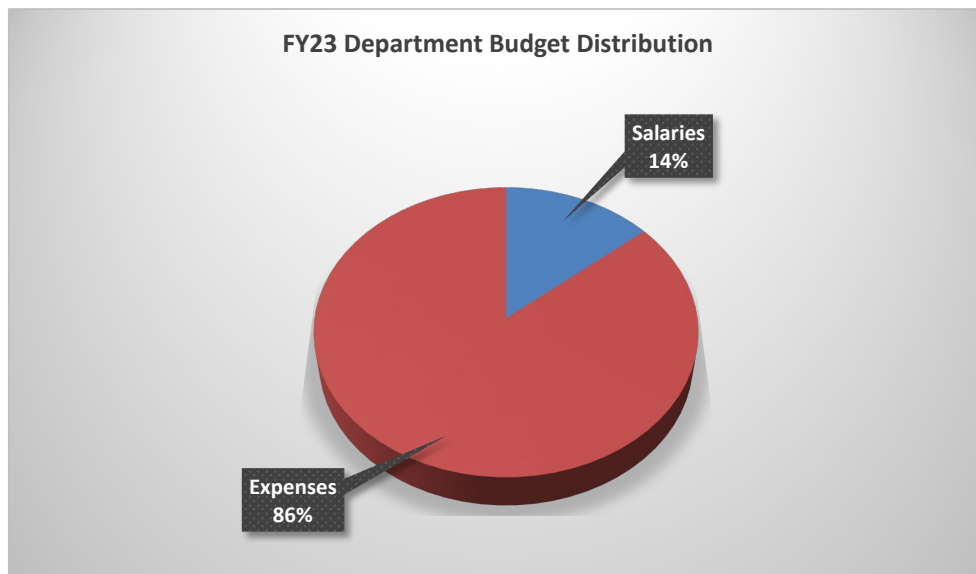
Department - Organizational Summary



Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	94,646	98,636	101,860	107,706	5,846	5.74%
Expenses	480,721	481,546	509,650	669,000	159,350	31.27%
Total	575,367	580,182	611,510	776,706	165,196	27.01%



Municipal Buildings



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
MAINTENANCE/TRADESMAN	¹	\$ 80,371	\$ 83,032	\$ 84,645	\$ 90,162	\$ 90,162	\$ 5,517	6.52%
OVERTIME		\$ 3,398	\$ 4,509	\$ 6,120	\$ 6,000	\$ 6,000	\$ (120)	-1.96%
STIPENDS		\$ 10,877	\$ 11,095	\$ 11,095	\$ 11,544	\$ 11,544	\$ 449	4.05%
Salaries		\$ 94,646	\$ 98,636	\$ 101,860	\$ 107,706	\$ 107,706	\$ 5,846	5.74%
COVID-19 EXPENSES		\$ (12,382)	\$ (16,923)	\$ -	\$ -	\$ -	\$ -	0.00%
ELECTRICITY		\$ 156,506	\$ 160,672	\$ 149,500	\$ 160,000	\$ 160,000	\$ 10,500	7.02%
HEATING FUEL		\$ 66,849	\$ 76,436	\$ 74,500	\$ 76,000	\$ 76,000	\$ 1,500	2.01%
NON-HEAT FUEL		\$ -	\$ (5,958)	\$ -	\$ 128,000	\$ 128,000	\$ 128,000	100.00%
FUEL PUMP MAINTENANCE		\$ -	\$ 6,483	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	100.00%
SEWER		\$ 31,849	\$ 21,326	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	0.00%
BUILDING MAINTENANCE		\$ 169,223	\$ 178,315	\$ 182,650	\$ 183,000	\$ 183,000	\$ 350	0.19%
CUSTODIAL SERVICES		\$ 23,372	\$ 14,868	\$ 23,000	\$ 22,000	\$ 22,000	\$ (1,000)	-4.35%
TELEPHONE		\$ 44,531	\$ 45,123	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0.00%
CUSTODIAL SUPPLIES		\$ 773	\$ 1,205	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
Expenses		\$ 480,721	\$ 481,546	\$ 509,650	\$ 669,000	\$ 669,000	\$ 159,350	31.27%
Total Department		\$ 575,367	\$ 580,182	\$ 611,510	\$ 776,706	\$ 776,706	\$ 165,196	27.01%

Footnotes:

¹ Maintenance/Tradesman - adjustment to Assistant Facilities Manager salary for on-call duties per School.

Overall 31.27% increase to Expense budget in line with historical and anticipated needs. New non-heat fuel and fuel pump maintenance lines offset by decreases to departmental budgets (Police, Fire, Inspections, DPW, BOH, and COA). Fuel & maintenance costs will now be centrally budgeted.

Foxborough Police Department



FY 2023 Operational Budget Request

Department Head: Michael Grace

Mission:

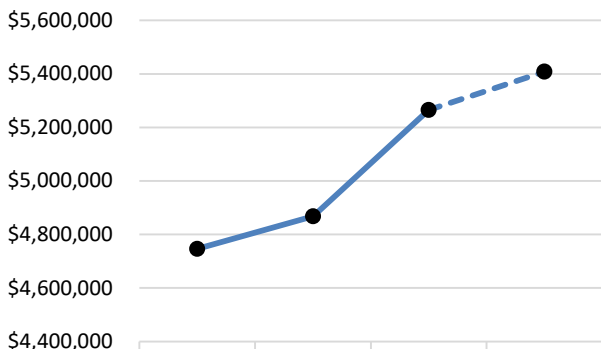
The mission of the Foxborough Police Department is to make Foxborough a safe and secure community; to constantly reassess our role and responsibilities in the context of employee feedback, citizen feedback, and national law enforcement standards; and to creatively contribute to the social well-being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

Budget Highlights for FY 2023:

- Overall 2.28% increase to budget; lines adjusted to reflect needs.
- 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 budget line needed to support body camera data and storage support.
- Budget lines adjusted to address the needs of department.

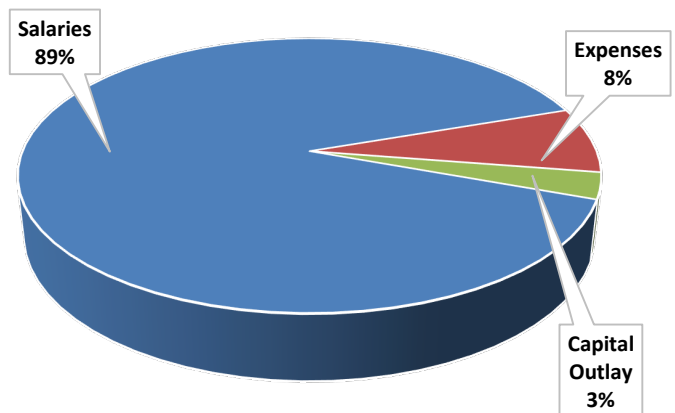
Budget Summary

Budget History



Actual Expense	Actual Expense	Budget	Request
2020	2021	2022	2023

Budget Distribution FY23



Foxborough Police Department



Department Head: Michael Grace

Accomplishments in FY21/22:

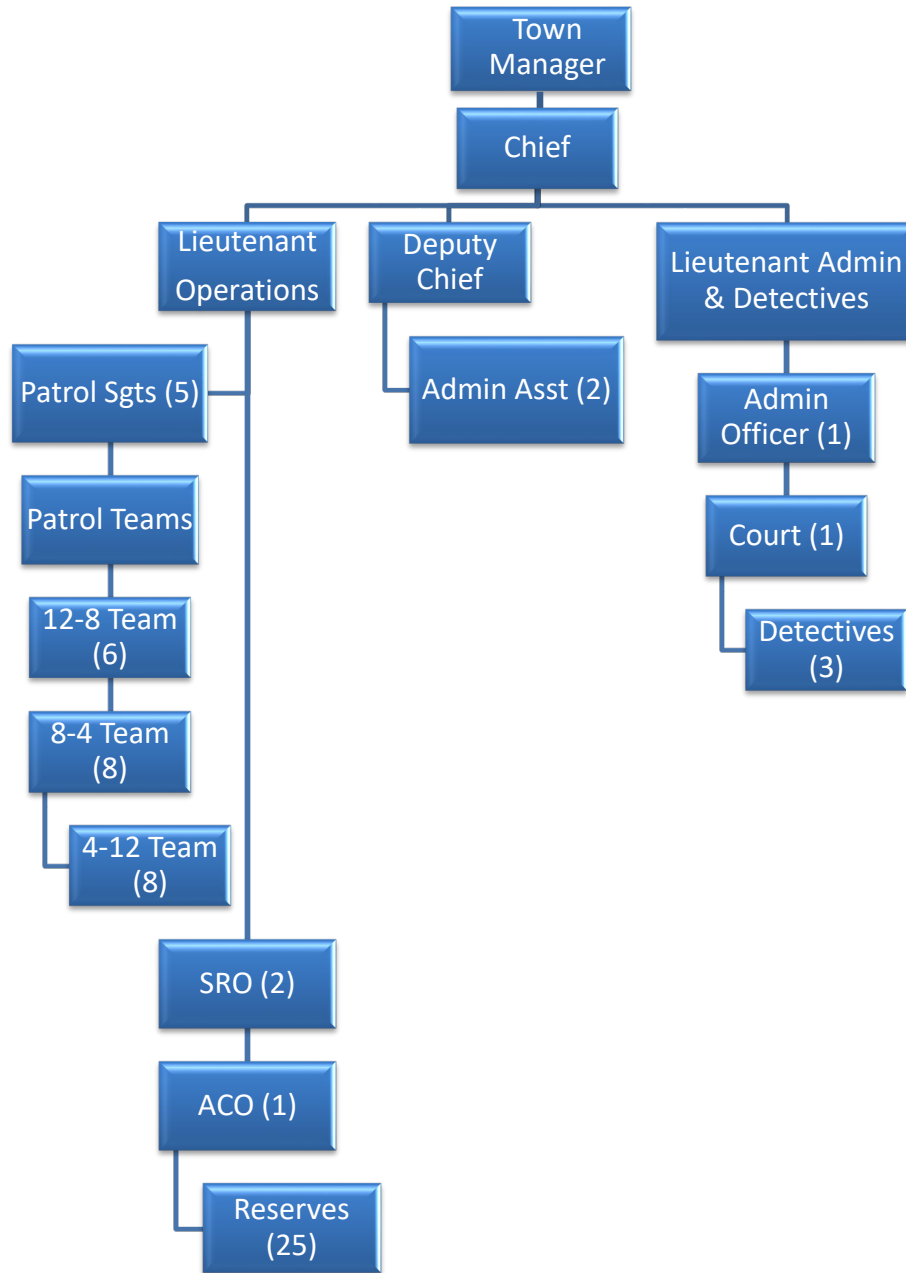
- Department awarded Certification from the Massachusetts Police Accreditation Commission. Professional credentialing such as Certification are risk management tools for preventing and reducing loss in professional liability claims. Certification enhances the reputation of the agency and promotes public confidence in the agency.
- Removal of department from Civil Service.
- Department in full compliance with the 25 action items required by POST Commission. All Foxborough Police Officers certified and in full compliance of mandates.
- Two full SRO committed to the children of the this community.
- Community initiative implemented to reach all members of the community. Some of these groups include the Housing Authority, YMCA, House of worships, Senior Center, Recreation Dept, and many others.

Goals for FY 2023:

- Obtain Accrediation status through the Massachusetts Police Accrediation Commission.
- Continue to attract additional departments to assist with Gillette Operation.
- Fully implement body-camera program.
- Increase traffic studies and enforcement to reduce accidents.
- Continue to engage community policing initiatives.
- Develop hiring exam process for department.

Foxborough Police Department

Department - Organizational Summary



Total Staff - # of FTE's 42 FTE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	4,126,819	4,240,047	4,659,227	4,802,195	142,968	3.07%
Expenses	393,272	430,095	455,828	416,828	(39,000)	-8.56%
Capital Outlay	226,315	198,428	150,184	166,128	15,944	10.62%
Total	4,746,406	4,868,570	5,265,239	5,385,151	119,912	2.28%

Foxborough Police Department



Department: Line item budget

	2020	2021	2022	2023	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
COVID-19 SALARY EXPENSES	\$ (7,937)	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CHIEF	\$ 205,592	\$ 175,858	\$ 180,707	\$ 185,226	\$ 185,226	\$ 4,519	2.50%
DEPUTY POLICE CHIEF	\$ 60,826	\$ 124,856	\$ 160,742	\$ 133,796	\$ 133,796	\$ (26,946)	-16.76%
LIEUTENANTS	\$ 214,103	\$ 214,710	\$ 264,246	\$ 224,320	\$ 224,320	\$ (39,926)	-15.11%
POLICE SERGEANTS	\$ 504,260	\$ 437,114	\$ 525,606	\$ 525,606	\$ 525,606	\$ -	0.00%
PATROLMEN	\$ 1,980,732	\$ 1,991,179	\$ 2,153,505	\$ 2,176,264	\$ 2,153,505	\$ -	0.00%
ANIMAL CONTROL OFFICER	\$ 50,532	\$ 53,038	\$ 55,176	\$ 56,280	\$ 56,280	\$ 1,104	2.00%
ADMINISTRATIVE STAFF	\$ 130,672	\$ 134,911	\$ 138,218	\$ 141,526	\$ 141,526	\$ 3,308	2.39%
RESERVE OFFICER	\$ -	\$ 5,957	\$ 16,100	\$ 16,100	\$ 16,100	\$ -	0.00%
OVERTIME	\$ 33,198	\$ 17,756	\$ -	\$ -	\$ -	\$ -	0.00%
PATROL OT	\$ 431,814	\$ 454,561	\$ 413,233	\$ 423,316	\$ 423,316	\$ 10,083	2.44%
COURT OT	\$ 42,146	\$ 52,425	\$ 63,700	\$ 65,293	\$ 65,293	\$ 1,593	2.50%
INVESTIGATIONS OT	\$ 14,305	\$ 20,824	\$ 23,000	\$ 23,575	\$ 23,575	\$ 575	2.50%
TRAINING OT	\$ 58,294	\$ 82,650	\$ 82,380	\$ 84,440	\$ 84,440	\$ 2,060	2.50%
SICK LEAVE INCENTIVE	\$ -	\$ 10,104	\$ 23,088	\$ 23,088	\$ 23,088	\$ -	0.00%
STIPENDS	\$ 377,895	\$ 411,544	\$ 414,868	\$ 597,904	\$ 597,904	\$ 183,036	44.12%
HOLIDAY PAY	\$ 13,142	\$ 31,370	\$ 125,933	\$ 125,933	\$ 125,933	\$ -	0.00%
LONGEVITY	\$ 17,245	\$ 17,800	\$ 18,725	\$ 18,725	\$ 18,725	\$ -	0.00%
SICK LEAVE/VACATION BUY BACK		\$ 3,390	\$ -	\$ 3,562	\$ 3,562	\$ 3,562	100.00%
Salaries	\$ 4,126,819	\$ 4,240,047	\$ 4,659,227	\$ 4,824,954	\$ 4,802,195	\$ 165,727	3.07%
COVID-19 EXPENSES	\$ (51,183)	\$ (15,458)	\$ -	\$ -	\$ -	\$ -	0.00%
TUITION REIMBURSEMENT	\$ 28,830	\$ 21,738	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
UNIFORMS	¹ \$ 83,830	\$ 78,816	\$ 73,945	\$ 77,945	\$ 77,945	\$ 4,000	5.41%
VEHICLE MAINTENANCE	\$ 34,283	\$ 29,467	\$ 37,700	\$ 37,700	\$ 37,700	\$ -	0.00%

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
EQUIPMENT MAINTENANCE		\$ 4,226	\$ 930	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
COMPUTER EQUIPMENT MAINTENANCE	²	\$ 23,186	\$ 43,555	\$ 56,000	\$ 56,000	\$ 56,000	\$ -	0.00%
COMMUNICATIONS EQUIPMENT MAINT		\$ 11,457	\$ 2,523	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0.00%
COPIER LEASE		\$ 8,987	\$ 8,239	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	0.00%
HEALTH/MEDICAL SERVICES		\$ 31,646	\$ 31,208	\$ 6,950	\$ 8,950	\$ 8,950	\$ 2,000	28.78%
TRAINING & DEVELOPMENT		\$ 30,172	\$ 36,595	\$ 33,568	\$ 33,568	\$ 33,568	\$ -	0.00%
CONTRACTED SERVICES	³	\$ 9,153	\$ 17,570	\$ 11,000	\$ 13,000	\$ 13,000	\$ 2,000	18.18%
POSTAGE		\$ 1,830	\$ 1,227	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
TELEPHONE	⁴	\$ 17,387	\$ 29,546	\$ 35,015	\$ 25,015	\$ 25,015	\$ (10,000)	-28.56%
PRINTING SERVICES	⁵	\$ 1,001	\$ 1,258	\$ 1,000	\$ 1,500	\$ 1,500	\$ 500	50.00%
GASOLINE	⁶	\$ 49,147	\$ 45,658	\$ 50,000	\$ 2,000	\$ 2,000	\$ (48,000)	-96.00%
SUPPLIES		\$ 25,897	\$ 13,306	\$ 24,400	\$ 24,400	\$ 24,400	\$ -	0.00%
COPIER SUPPLIES		\$ 204	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
PRISONER MEALS		\$ 571	\$ 503	\$ 800	\$ 800	\$ 800	\$ -	0.00%
AMMUNITION	⁷	\$ 19,971	\$ 33,391	\$ 21,000	\$ 19,000	\$ 19,000	\$ (2,000)	-9.52%
LAW ENFORCEMENT EQUIPMENT	⁸	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	100.00%
K-9 EXPENSES	⁹	\$ -	\$ 3,435	\$ 2,500	\$ 3,000	\$ 3,000	\$ 500	20.00%
ACO EXPENSES	¹⁰	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	100.00%
BOUND BOOKS	¹¹	\$ 1,858	\$ 910	\$ 1,300	\$ 1,800	\$ 1,800	\$ 500	38.46%
MEETINGS & TRAVEL		\$ 1,155	\$ 5,241	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 17,784	\$ 10,669	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ 41,879	\$ 29,767	\$ 16,150	\$ 16,150	\$ 16,150	\$ -	0.00%
Expenses		\$ 393,272	\$ 430,095	\$ 455,828	\$ 416,828	\$ 416,828	\$ (39,000)	-8.56%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
ANIMAL CONTROL OFFICER TRUCK	\$ -	\$ -	\$ 41,782	\$ -	\$ -	\$ (41,782)	-100.00%
CRUISERS	\$ 226,315	\$ 198,428	\$ 108,402	\$ 166,128	\$ 166,128	\$ 57,726	53.25%
Capital Outlay	\$ 226,315	\$ 198,428	\$ 150,184	\$ 166,128	\$ 166,128	\$ 15,944	10.62%

Total Department	\$ 4,746,406	\$ 4,868,570	\$ 5,265,239	\$ 5,407,910	\$ 5,385,151	\$ 142,671	2.28%
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Footnotes:

Salaries:

Overall increase to salary budget is directly connected to the funding of the educational incentive voted at town meeting in the fall. This salary adjustment was presented to both the Selectmen and the Adcom and town meeting and it was approved. Lines were adjusted to reflect salaries and separate stipends.

Purchased Services:

- ¹ Uniforms - Cost of uniforms have increased. Department still has not completed dress uniform.
- ² Computer Equipment Maintenance - Budget needed for body camera program.
- ³ Contracted Services - Several contracted services have increased and this adjustment enables payment for these services.
- ⁴ Telephone - Funds moved from telephone to Uniforms and Law enforcement equipment.
- ⁵ Printing Services - Awards certificates for citizens and Officers being generated and purchased.
- ⁶ Gasoline - Funds moved to Central Maintenance budget. Left \$2K in line for diesel fuel costs for cruisers.
- ⁷ Ammunition - Moved funds to law enforcement equipment line.
- ⁸ Law Enforcement Equipment - Line item added using existing funds to better document spending.
- ⁹ K-9 Expenses - Adjustment to meet the yearly expenses for food, housing, and medical.
- ¹⁰ ACO Expenses - Line item created to fund ACO expenses.
- ¹¹ Bound Books - Criminal Law and procedure books price adjustment.

Overall increase to budget of 2.28%.

Foxborough Police Department



Department: Capital Outlay Detail

Item #	Description	Addition/ Replacement/ Rehabilitation	<i>Less than 5 Years Useful Life</i>	
			Disposition of Equipment	FY 2023 Requested
1	Marked Police Cruiser	Replacement	move to detail fleet	55,376
2	Marked Police Cruiser	Replacement	move to detail fleet	55,376
3	Marked Police Cruiser	Replacement	move to detail fleet	55,376
			TOTAL	166,128

Foxborough Fire & Rescue



FY 2023 Operational Budget Request

Department Head: Michael Kelleher

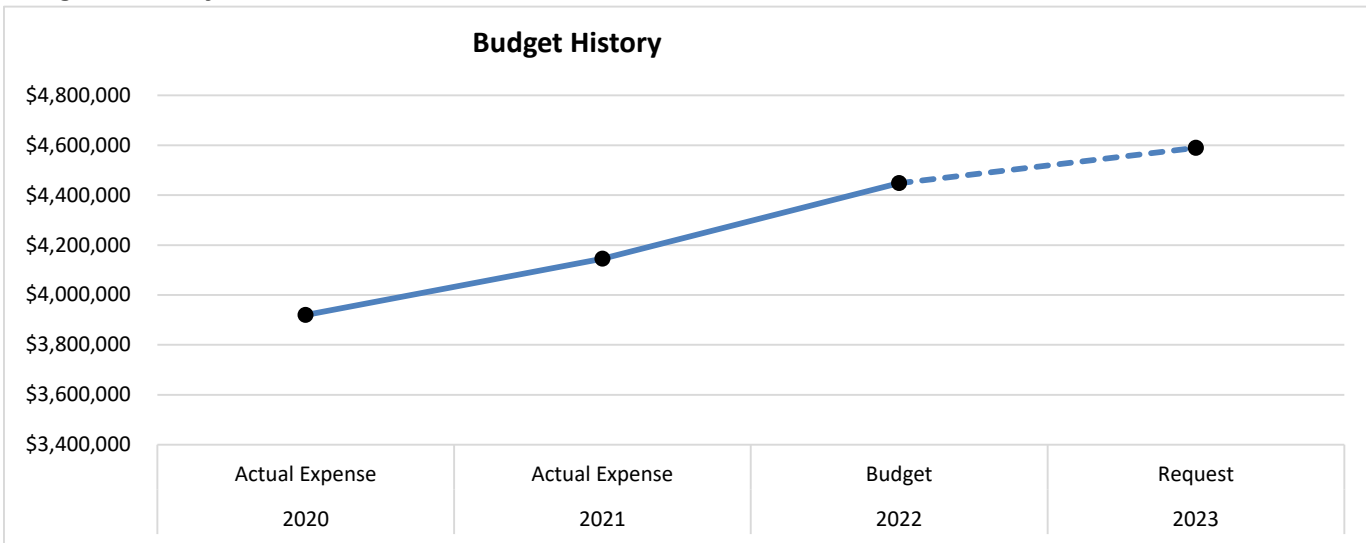
Mission:

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 2023:

- Overall budget increase of 1.84%.
- Salaries, expenses, and capital outlay budgets adjusted to reflect actual needs and contractual obligations.

Budget Summary



Foxborough Fire & Rescue



Department Head: Michael Kelleher

Accomplishments in FY21/22:

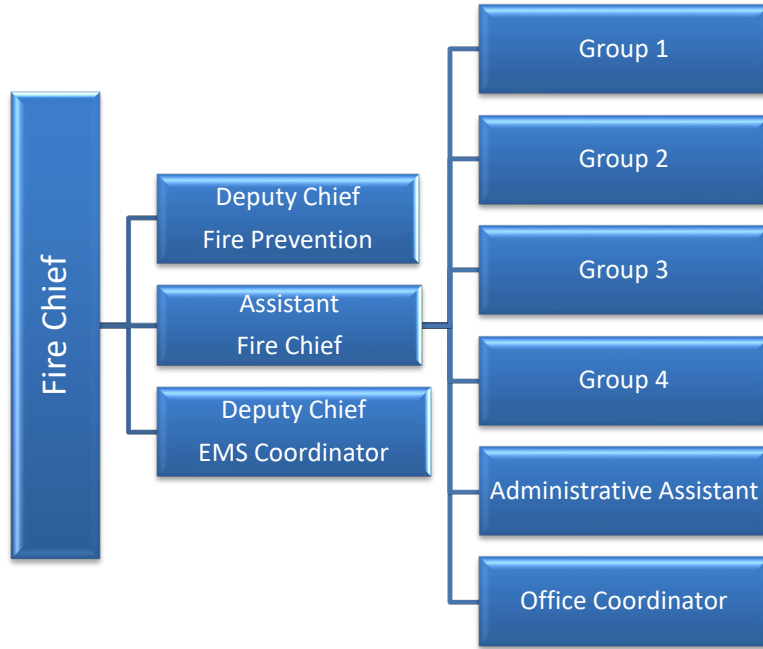
- Maintained capital replacement plan.
- Started innovative regional apparatus repair service providing alternative revenue.
- Delivered thousands of vaccines and COVID tests with minimal impact on department budget.

Goals for FY 2023:

- Grow apparatus maintenance program and mechanics training program.
- Continue to provide a high level of service.

Foxborough Fire & Rescue

Department - Organizational Summary

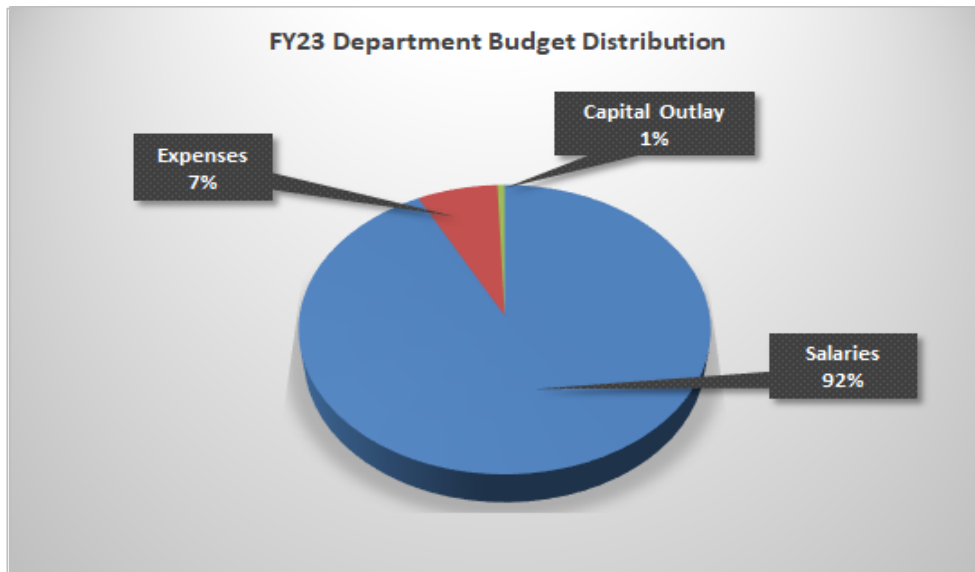


Total Staff - # of FTE's 39.5 FTE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	3,563,497	3,780,284	4,083,265	4,187,881	104,616	2.56%
Expenses	297,969	333,255	342,751	314,191	(28,560)	-8.33%
Capital Outlay	58,343	32,160	22,000	28,000	6,000	27.27%
Total	3,919,809	4,145,699	4,448,016	4,530,072	82,056	1.84%



Foxborough Fire & Rescue



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
COVID-19 SALARY EXPENSES	\$ (23,035)	\$ (81,983)		\$ -	\$ -	\$ -	0.00%
FIRE CHIEF	\$ 165,873	\$ 171,850	\$ 173,054	\$ 178,731	\$ 178,731	\$ 5,677	3.28%
DEPUTY FIRE CHIEF	\$ 360,705	\$ 209,322	\$ 237,596	\$ 225,467	\$ 225,467	\$ (12,129)	-5.10%
ASSISTANT FIRE CHIEF	\$ 892	\$ 121,188	\$ 126,036	\$ 130,525	\$ 130,525	\$ 4,489	3.56%
CAPTAINS	\$ 331,745	\$ 330,573	\$ 340,557	\$ 340,557	\$ 340,557	\$ -	0.00%
LIEUTENANTS	\$ 293,978	\$ 300,522	\$ 309,598	\$ 309,598	\$ 309,598	\$ -	0.00%
FIREFIGHTERS	\$ 112,657	\$ 117,351	\$ 64,719	\$ 119,322	\$ 119,322	\$ 54,603	84.37%
FIREFIGHTERS/EMERGENCY VEH TEC	\$ 71,888	\$ 68,300	\$ 140,699	\$ 140,699	\$ 72,000	\$ (68,699)	-48.83%
FIREFIGHTER/PARAMEDIC	¹ \$ 1,211,735	\$ 1,276,312	\$ 1,418,656	\$ 1,529,120	\$ 1,529,120	\$ 110,464	7.79%
CALL-PROVISIONAL FIREFIGHTERS	\$ 22,329	\$ 70,120	\$ 20,477	\$ 20,477	\$ 20,477	\$ -	0.00%
ADMINISTRATIVE STAFF	\$ 112,552	\$ 117,755	\$ 128,577	\$ 114,341	\$ 114,341	\$ (14,236)	-11.07%
OVERTIME	\$ 340	\$ 2,435	\$ -	\$ -	\$ -	\$ -	0.00%
OT - MISCELLANEOUS	\$ 3,129	\$ 2,206	\$ 5,100	\$ 5,100	\$ 5,100	\$ -	0.00%
OT - FIRE ALARM/INVESTIGATION	\$ -	\$ -	\$ 1,020	\$ 1,020	\$ 1,020	\$ -	0.00%
OT - SHIFT HOLDOVER	\$ 2,982	\$ 4,182	\$ 8,237	\$ 8,237	\$ 8,237	\$ -	0.00%
OT - STORM COVERAGE	\$ -	\$ -	\$ 3,825	\$ 3,825	\$ 3,825	\$ -	0.00%
OT -FIRE INSPECTION	\$ 109	\$ 227	\$ 1,020	\$ 1,020	\$ 1,020	\$ -	0.00%
OT - MECHANIC	\$ 1,219	\$ 14,195	\$ 2,550	\$ 2,550	\$ 42,550	\$ 40,000	1568.63%
OT - EMS TRAINING	\$ 1,279	\$ 3,767	\$ 1,022	\$ 1,022	\$ 1,022	\$ -	0.00%
OT - MEETINGS	\$ 1,367	\$ 695	\$ 5,100	\$ 5,100	\$ 5,100	\$ -	0.00%
OT - FIRE TRAINING	\$ 4,903	\$ 10,808	\$ 15,295	\$ 15,295	\$ 15,295	\$ -	0.00%
OT - COMPUTER OT	\$ 359	\$ 275	\$ 1,530	\$ 1,530	\$ 1,530	\$ -	0.00%
OT - FULL RECALLS	\$ 6,045	\$ 8,658	\$ 35,700	\$ 35,700	\$ 35,700	\$ -	0.00%
OT - BEREAVEMENT COVERAGE	\$ 2,034	\$ -	\$ 969	\$ 969	\$ 969	\$ -	0.00%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
OT - VACATION COVERAGE	\$ 200,733	\$ 250,547	\$ 247,382	\$ 247,382	\$ 247,382	\$ -	0.00%
OT - PERSONAL COVERAGE	\$ 55,865	\$ 76,174	\$ 66,934	\$ 66,934	\$ 66,934	\$ -	0.00%
OT - SICK COVERAGE	\$ 6,932	\$ 61,824	\$ 2,550	\$ 2,550	\$ 2,550	\$ -	0.00%
OT - F-SICK COVERAGE	\$ 3,368	\$ 4,005	\$ 2,550	\$ 2,550	\$ 2,550	\$ -	0.00%
OT - HOLIDAY COVERAGE	\$ 109,035	\$ 111,288	\$ 79,000	\$ 79,000	\$ 79,000	\$ -	0.00%
OT - UNION LEAVE COVERAGE	\$ -	\$ -	\$ 1,530	\$ 1,530	\$ 1,530	\$ -	0.00%
WORKING CLASSIFICATION INCENTIVE	\$ -	\$ -	\$ 8,160	\$ 8,160	\$ 8,160	\$ -	0.00%
EDUCATION INCENTIVE PAY	\$ 89,726	\$ 97,499	\$ 129,544	\$ 120,000	\$ 120,000	\$ (9,544)	-7.37%
STIPENDS	\$ 333,525	\$ 355,532	\$ 295,853	\$ 295,853	\$ 295,853	\$ -	0.00%
FF/TRAINING COORDINATOR	\$ 1,560	\$ 1,560	\$ 1,566	\$ 1,566	\$ 1,566	\$ -	0.00%
FF/EMS COORDINATOR	\$ 1,530	\$ 1,560	\$ 1,566	\$ 1,566	\$ 1,566	\$ -	0.00%
FF/FIRE ALARM COORDINATOR	\$ 1,560	\$ 1,560	\$ 1,572	\$ 1,566	\$ 1,566	\$ (6)	-0.38%
FF/SCBA COORDINATOR	\$ 780	\$ 780	\$ 783	\$ 783	\$ 783	\$ -	0.00%
CAPTAIN/IT COORDINATOR	\$ 780	\$ 780	\$ 783	\$ 783	\$ 783	\$ -	0.00%
FF/PUBLIC EDUCATION COORD.	\$ 780	\$ 732	\$ 786	\$ 783	\$ 783	\$ (3)	-0.38%
COORDINATOR/SPECIALIST PAY	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	0.00%
HOLIDAY PAY	\$ 10,779	\$ 46,660	\$ 109,994	\$ 120,994	\$ 120,994	\$ 11,000	10.00%
LONGEVITY	\$ 20,649	\$ 21,025	\$ 23,375	\$ 23,375	\$ 23,375	\$ -	0.00%
SICK LEAVE/VACATION BUY BACK	\$ 40,811	\$ -	\$ 52,000	\$ 35,000	\$ 35,000	\$ (17,000)	-32.69%
Salaries	\$ 3,563,497	\$ 3,780,284	\$ 4,083,265	\$ 4,216,580	\$ 4,187,881	\$ 133,315	2.56%
COVID-19 EXPENSES	\$ (26,220)	\$ (218,264)				\$ -	0.00%
UNIFORM ALLOWANCES	\$ 28,031	\$ 29,328	\$ 28,000	\$ 28,000	\$ 28,000	\$ -	0.00%
UNIFORM CLEANING	\$ 14,400	\$ 14,800	\$ 14,800	\$ 14,800	\$ 14,800	\$ -	0.00%
SOFTWARE MAINTENANCE	\$ 11,382	\$ 12,745	\$ 12,200	\$ 12,200	\$ 12,200	\$ -	0.00%
LAUNDRY SERVICES	\$ 1,056	\$ 542	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
HEALTH/MEDICAL SERVICES	\$ 4,467	\$ 6,085	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
ADVERTISING-GENERAL	\$ 119	\$ 325	\$ 300	\$ 300	\$ 300	\$ -	0.00%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
PHOTOGRAPHY SERVICES	\$ 72	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
CUSTODIAL SUPPLIES	\$ 154	\$ 289	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
FOOD - DEPARTMENTAL	\$ 1,989	\$ 1,361	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
BOOKS & SUBSCRIPTIONS	\$ 1,654	\$ 576	\$ 1,525	\$ 1,525	\$ 1,525	\$ -	0.00%
CONFERENCES	\$ 917	\$ 2,492	\$ 4,551	\$ 4,551	\$ 4,551	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 865	\$ 1,365	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
AWARDS	\$ 456	\$ 452	\$ 500	\$ 500	\$ 500	\$ -	0.00%
TECHNOLOGY	\$ 3,485	\$ 5,880	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
GASOLINE	\$ 6,520	\$ 7,478	\$ 6,900	\$ 6,900	\$ -	\$ (6,900)	-100.00%
DIESEL FUEL	\$ 24,394	\$ 26,512	\$ 23,960	\$ 23,960	\$ -	\$ (23,960)	-100.00%
BUILDINGS - M & R SUPPLIES	\$ 3,563	\$ 3,936	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OTHER MAINT/REPAIR SUPPLIES	\$ 7,577	\$ 8,626	\$ 9,620	\$ 9,620	\$ 9,620	\$ -	0.00%
APPARATUS MAINTENANCE	\$ 20,579	\$ 18,674	\$ 21,500	\$ 21,500	\$ 21,500	\$ -	0.00%
AMBULANCE MAINTENANCE	\$ 10,364	\$ 13,575	\$ 19,000	\$ 19,000	\$ 19,000	\$ -	0.00%
APPARATUS REPAIR	\$ 3,928	\$ 4,586	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0.00%
AMBULANCE REPAIR	\$ 3,460	\$ 2,404	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
SAFETY EQUIPMENT	\$ 11,770	\$ 5,408	\$ 7,250	\$ 7,250	\$ 7,250	\$ -	0.00%
FIRE EQUIP REPAIR	\$ 6,231	\$ 5,852	\$ 6,800	\$ 6,800	\$ 6,800	\$ -	0.00%
FIRE ALARM SUPPLIES	\$ 587	\$ 430	\$ 600	\$ 600	\$ 600	\$ -	0.00%
OTHER DEPARTMENTAL SUPPLIES	\$ 2,276	\$ 6,578	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	0.00%
MEDICAL DIRECTOR	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 1,785	\$ 1,178	\$ 1,800	\$ 1,800	\$ 1,800	\$ -	0.00%
FIREFIGHTING SUPPLIES	\$ 4,588	\$ 3,430	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	0.00%
FIRE OUT-SIDE SCHOOLS	\$ 2,229	\$ 3,079	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
FIRE EVALUATION DRILLS	\$ 1,189	\$ 3,173	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 3,594	\$ 4,110	\$ 5,550	\$ 5,550	\$ 5,550	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 10,279	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
REIMBURSEMENT	\$ 3,910	\$ 495	\$ 2,605	\$ 2,605	\$ 2,605	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 6,147	\$ 14,189	\$ 7,200	\$ 7,200	\$ 7,200	\$ -	0.00%
EMS SUPPLIES	\$ 39,884	\$ 36,580	\$ 39,700	\$ 42,000	\$ 42,000	\$ 2,300	5.79%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
LICENSES, PERMITS & INSPECTION	\$ 13,592	\$ 11,991	\$ 20,215	\$ 20,215	\$ 20,215	\$ -	0.00%
OTHER PUBLIC SAFETY SUPPLIES	\$ 38,601	\$ 61,466	\$ 38,500	\$ 38,500	\$ 38,500	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 290	\$ 265	\$ 800	\$ 800	\$ 800	\$ -	0.00%
PUBLIC HEALTH	\$ 1,286	\$ 2,381	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%
COPIER LEASE	\$ 3,300	\$ 2,951	\$ 4,400	\$ 4,400	\$ 4,400	\$ -	0.00%
POSTAGE	\$ 1,019	\$ 412	\$ 1,275	\$ 1,275	\$ 1,275	\$ -	0.00%
TELEPHONE	\$ 9,023	\$ 6,214	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
OFFICE SUPPLIES	\$ 3,004	\$ 2,803	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
PUBLIC HEALTH	\$ 1,173	\$ 206,505	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	0.00%
Expenses	\$ 297,969	\$ 333,255	\$ 342,751	\$ 345,051	\$ 314,191	\$ 2,300	-8.33%
GEAR WASHER/DRYER	\$ 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%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
PRESSURE FAN	\$ 3,500		\$ -	\$ -	\$ -	\$ -	0.00%
HAND TOOLS	\$ 3,500		\$ -	\$ -	\$ -	\$ -	0.00%
PORTABLE RADIO BATTERIES		\$ 3,094	\$ -	\$ -	\$ -	\$ -	0.00%
PROTECTIVE EQUIPMENT		\$ 6,366	\$ 11,000	\$ 14,000	\$ 14,000	\$ 3,000	27.27%
CONSULTANT SERVICES		\$ 22,700	\$ 11,000	\$ 14,000	\$ 14,000	\$ 3,000	27.27%
Capital Outlay	\$ 58,343	\$ 32,160	\$ 22,000	\$ 28,000	\$ 28,000	\$ 6,000	27.27%

Total Department	\$ 3,919,808	\$ 4,145,699	\$ 4,448,016	\$ 4,589,631	\$ 4,530,072	\$ 141,615	1.84%
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Footnotes:

Salaries:

¹ Firefighter/Paramedic - Increase is result of planned end of SAFER Grant which expired in FY22. This added the full salary of 3 firefighter/paramedics to the budget in FY22.

Overall Salaries budget adjusted to reflect salaries & stipends of personnel (2.56% increase).

Purchased Services and Capital Outlay:

Overall decrease of (8.33%) to Purchased Services due to removal of Gasoline & Diesel lines (moved to Central Maintenance budget). Overall increase of 27.27% to Capital Outlay.

SEMRECC



FY 2023 Operational Budget Request

Department Head: Rob Verdone

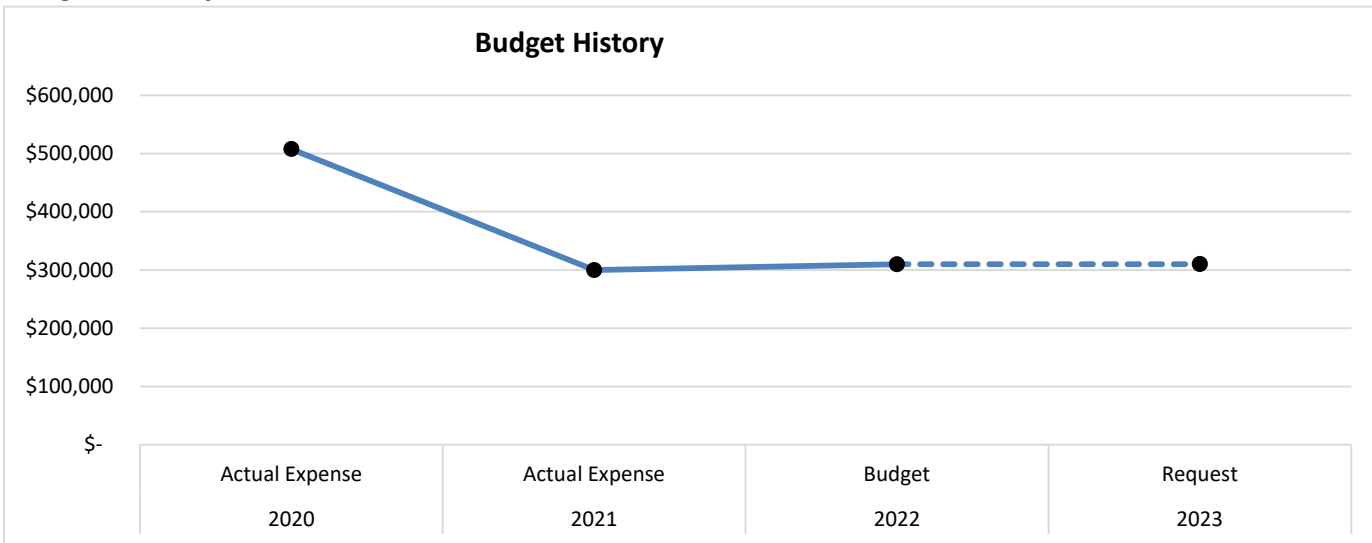
Mission:

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

Budget Highlights for FY 2023:

- Level budget requested to fund the Town's annual 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

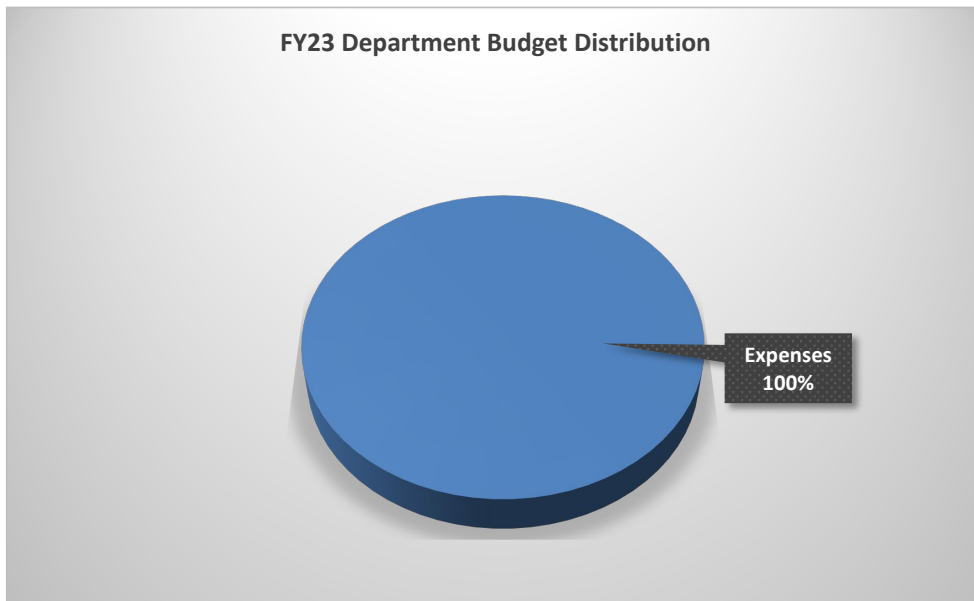
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes Annual assessment for Town's share of costs.

SEMRECC Department: No personnel costs included in this budget.

	2020	2021	2022	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	507,630	300,000	310,000	310,000	-	0.00%
Total	507,630	300,000	310,000	310,000	-	0.00%



SEMRECC



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
REGIONAL DISPATCH ASSESSMENT	¹	\$ 507,630	\$ 300,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ -	0.00%
Expenses		\$ 507,630	\$ 300,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ -	0.00%

Total Department		\$ 507,630	\$ 300,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ -	0.00%
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Footnotes:

Purchased Services:

¹ FY20 actual expenses totaling \$507,630 (FY19 was \$692,235) were incurred by the Town dispatch department prior to regionalization. Overall savings can be seen.

Level fund budget requested for FY23 to cover the Town's annual assessment.

Joint Public Safety Building



FY 2023 Operational Budget Request

Department Head: Michael Kelleher

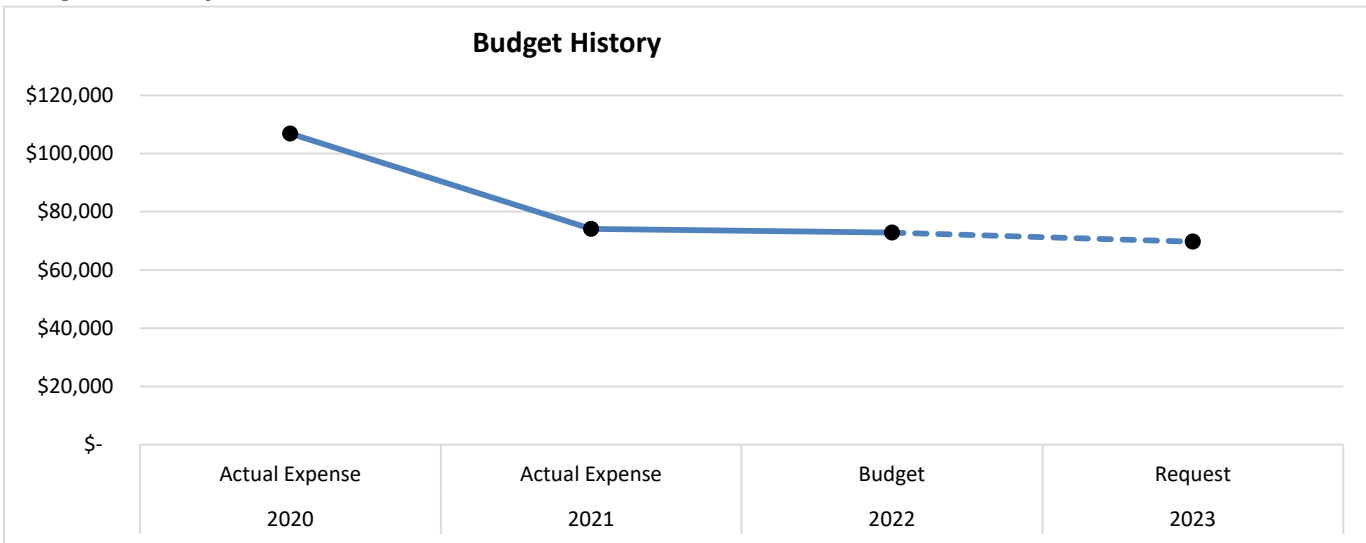
Mission:

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 2023:

- No enhancements for FY23.
- Overall budget decrease of (4.30%) due to incumbent being hired at a lower salary than predecessor.
- Expense budget line increased to cover additional building maintenance costs; no capital outlay funds are needed at this time.

Budget Summary



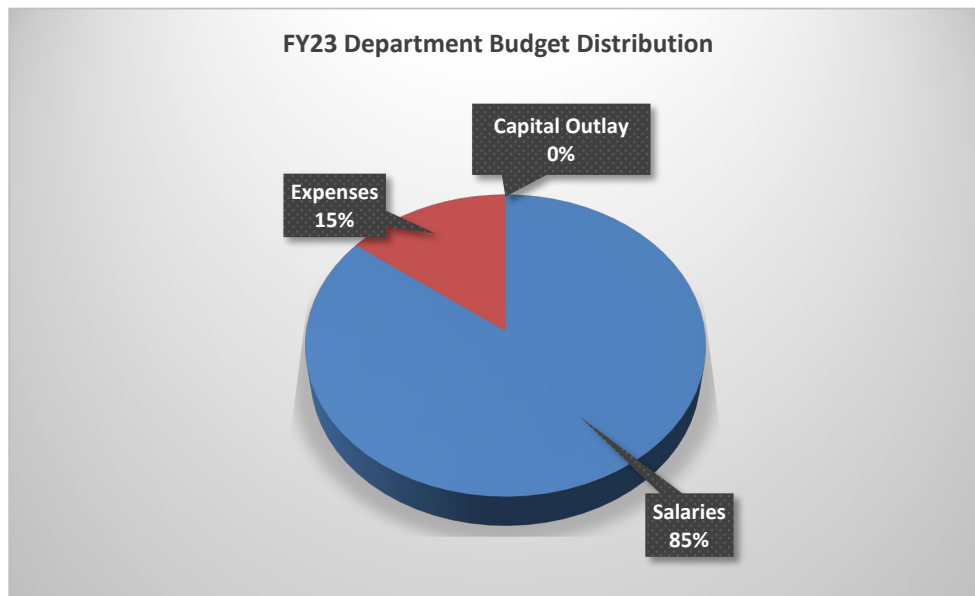
Custodian

Total Staff - # of FTE's 1 FTE

Notes

Public Safety Building Department: Includes the Department Custodian.

	2020	2021	2022	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	56,702	56,433	62,909	59,530	(3,379)	-5.37%
Expenses	9,200	9,876	9,942	10,191	249	2.50%
Capital Outlay	40,975	7,776	-	-	-	0.00%
Total	106,877	74,085	72,851	69,721	(3,130)	-4.30%



Joint Public Safety Building



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
CUSTODIAN	\$ 53,190	\$ 54,996	\$ 60,843	\$ 58,000	\$ 58,000	\$ (2,843)	-4.67%
OVERTIME	\$ 3,187	\$ 1,437	\$ 1,530	\$ 1,530	\$ 1,530	\$ -	0.00%
LONGEVITY	\$ 325	\$ -	\$ 536	\$ -	\$ -	\$ (536)	-100.00%
Salaries	\$ 56,702	\$ 56,433	\$ 62,909	\$ 59,530	\$ 59,530	\$ (3,379)	-5.37%
CUSTODIAL SUPPLIES	\$ 9,200	\$ 9,876	\$ 9,942	\$ 10,191	\$ 10,191	\$ 249	2.50%
Expenses	\$ 9,200	\$ 9,876	\$ 9,942	\$ 10,191	\$ 10,191	\$ 249	2.50%
CARPET	\$ 10,000		\$ -			\$ -	0.00%
DUCT CLEANING	\$ 23,975		\$ -			\$ -	0.00%
FURNITURE	\$ 7,000		\$ -			\$ -	0.00%
PHYSICAL EQUIP REPLACEMENT	\$ -	\$ 7,776	\$ -	\$ -	\$ -	\$ -	0.00%
Capital Outlay	\$ 40,975	\$ 7,776	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total Department	\$ 106,877	\$ 74,085	\$ 72,851	\$ 69,721	\$ 69,721	\$ (3,130)	-4.30%

Footnotes:

Salaries and Purchased Services budget requests include no significant changes. Overall (4.30%) decrease to budget.

Foxborough Public Schools



FY 2023 Operational Budget Request

Superintendent: Amy Berdos

Mission:

Mission:

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

Vision:

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

Budget Highlights for FY 2023:

- The total FY23 FPS budget is proposed to increase 2.5%, which is \$965,400 above the FY22 appropriation and in-line with the towns preliminary budget expectations.
- An elected school committee is responsible for providing policy direction to the school administration.
- The Foxborough Public Schools proposed budget maintains the same high level of educational services to the students in Foxborough and adjusts to the shifting student population and related needs. This philosophy is consistent with the historical financial approach of the town and its strong commitment to education.
- The proposed FY23 Foxborough Public Schools budget reflects the district’s Vision, Mission and Core Values as articulated below. Further the priorities of the Foxborough Public Schools 2020-2025 Plan for Success as identified by the Plan’s four Pillars of Success as well as the four strategic objectives identified by the plan.

Values:

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

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

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

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

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

Foxborough Public Schools



Superintendent: Amy Berdos

Accomplishments in FY21/22:

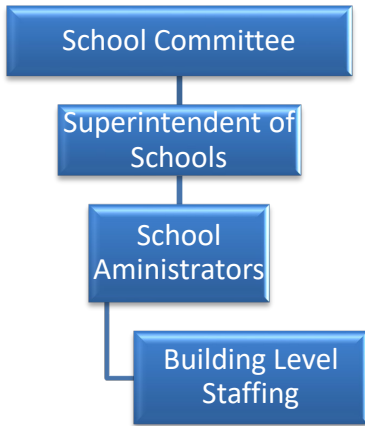
- The 2020-2021 school year was a very challenging year for the School Department. That said we are happy to say we were able to achieve our main goal which was to safely keep the schools open all year with in-person learning. This was accomplished through a hybrid learning model for the majority of the school year which included a combination of in-person learning and online learning. The hybrid model varied by level with elementary students attending in-person learning five half-day sessions a week while secondary students attended in-person learning two full days a week. Elementary students' schedule consisted in-person morning or afternoon sessions with the remaining schedule online. The Middle and High School hybrid format consisted of two full in-person days either Monday/Thursday, Tuesday/Friday and all secondary students remotely learning online on Wednesdays. This schedule was made possible partly due to the district operating its own bus system and with great effort from School Administration and staff.
- The Town and School District received numerous Federal and State grants which helped to defray the cost of HVAC system reviews and increased maintenance, purchase of laptop computers for all students and teachers, purchase of PPE materials and equipment as well as furniture and temporary facilities to enable social distancing.
- Over the past two years, due to reduction of activities outside of classrooms, the district has returned to the town \$377,811 in FY20 and \$470,047 in FY21.

Goals for FY 2023:

- For the 2022-2023 school year, the school district is proposing a budget that 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 FY23 Foxborough Public Schools budget reflects the priorities of the Foxborough Public Schools 2022-2025 Plan for Success. It supports the plan's four pillars of success and broad strategic objectives. More specifically, it supports strategic initiatives identified under each pillar's annual action plan.
- A major goal for the 2022-2023 budget is to support students needs, educationally and social emotionally. Federal, state and private grants are included in the budget and will assist in providing services and materials to achieve this goal. This includes the increase of both Social workers and Nursing support.
- The realignment of Special Education programs to meet the needs of the students is also incorporated in this budget. The purpose of the proposed changes is to strengthen the in-house specialized programs as well as the inclusion co-teaching classroom model.
- The new one-to-one computer model has greatly increased cost of software, network and operating licensing. Also the need for greater fresh area intake during colder months has a significant utility cost implication which is reflected in the budget.

Foxborough Public Schools

Department - Organizational Summary



Enrollments as of October 1st	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22 Dec. 1st	FY 23 Projected
	Preschool	76	82	88	85	68	94
Elementary	877	867	816	854	854	847	837
Middle School	816	842	842	822	761	756	713
High School	838	808	813	793	769	775	785
Out of District	27	27	31	33	38	31	28
Totals	2,634	2,626	2,591	2,584	2,490	2,503	2,453

Total Staff - # of FTE's 424.98
 Reduction of 1.2 FTE's

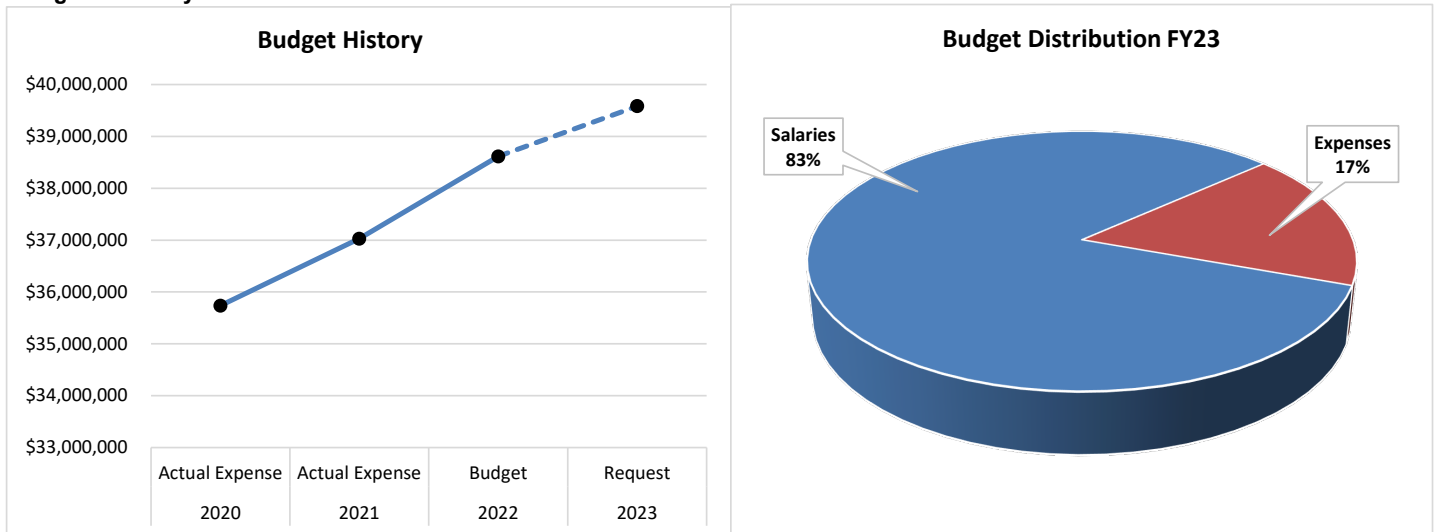
Notes

Six out of 9 bargaining units under negotiation

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	30,166,978	30,522,743	32,129,678	32,776,776	647,098	2.01%
Expenses	5,570,778	6,506,330	6,486,336	6,804,639	318,303	4.91%
Total	35,737,756	37,029,073	38,616,014	39,581,415	965,401	2.50%

Budget Summary



Foxborough Public Schools



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
SALARIES & WAGES	¹	\$ 30,166,978	\$ 30,522,743	\$ 32,129,678	\$ 32,776,776	\$ 32,776,776	\$ 647,098	2.01%
Salaries		\$ 30,166,978	\$ 30,522,743	\$ 32,129,678	\$ 32,776,776	\$ 32,776,776	\$ 647,098	2.01%
EXPENSES	²	\$ 5,570,778	\$ 6,506,330	\$ 6,486,336	\$ 6,804,639	\$ 6,804,639	\$ 318,303	4.91%
Expenses		\$ 5,570,778	\$ 6,506,330	\$ 6,486,336	\$ 6,804,639	\$ 6,804,639	\$ 318,303	4.91%
Total Department		\$ 35,737,756	\$ 37,029,073	\$ 38,616,014	\$ 39,581,415	\$ 39,581,415	\$ 965,401	2.50%

Footnotes:

Salaries:

¹ Overall 2.01% increase proposed for FY23; six (6) of nine (9) bargaining units are in negotiations.

Purchased Services:

² Overall 4.91% increase proposed for FY23 to cover utility and IT licensing and subscription cost increase for one to one environment.

Southeastern Regional School District



FY 2023 Operational Budget Request

Superintendent: Luis Lopes

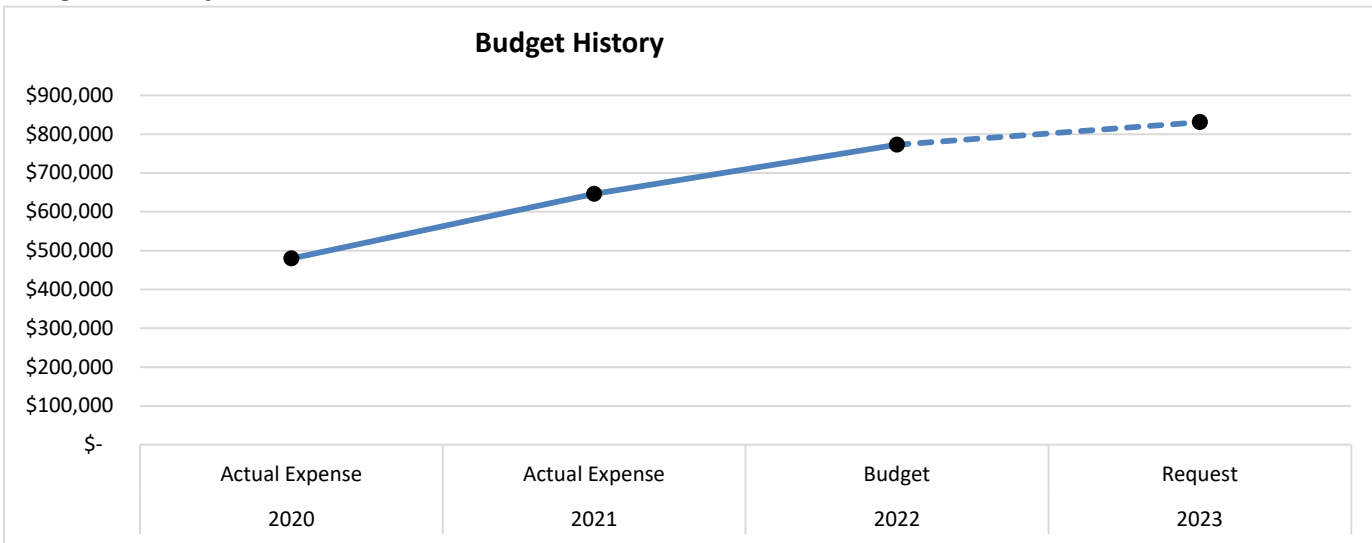
Mission:

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 2023:

- The total SERSD budget is estimated to increase 7.5% (7.4% increase in FY22); the final number is unknown at this time.
- 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

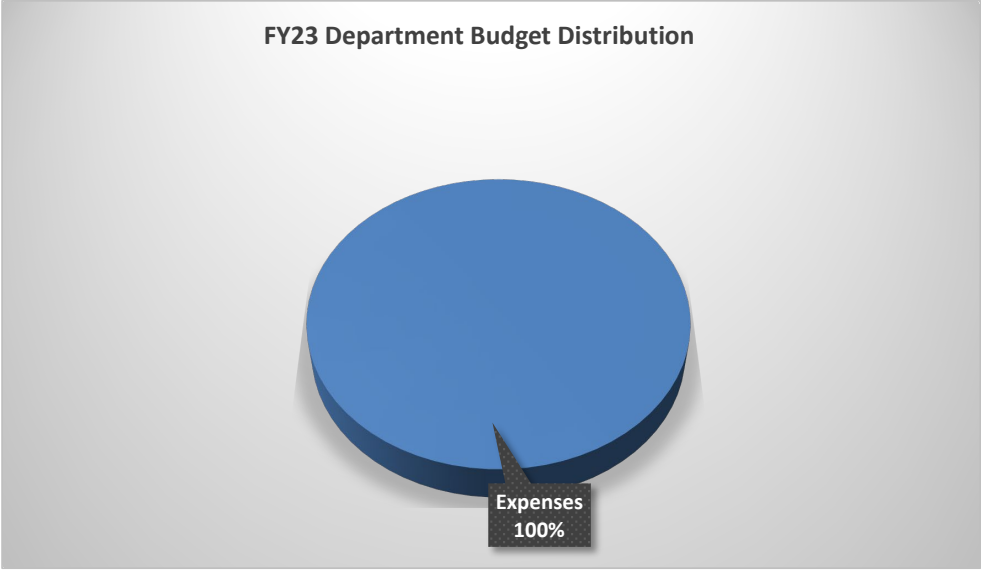
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	479,574	646,509	772,769	830,727	57,958	7.50%
Total	479,574	646,509	772,769	830,727	57,958	7.50%



Southeastern Regional School District



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022	
						\$ (+/-)	% (+/-)
SOUTHEASTERN REGIONAL	\$ 479,574	\$ 646,509	\$ 772,769	\$ 830,727	\$ 830,727	\$ 57,958	7.50%
Expenses	\$ 479,574	\$ 646,509	\$ 772,769	\$ 830,727	\$ 830,727	\$ 57,958	7.50%

Total Department	\$ 479,574	\$ 646,509	\$ 772,769	\$ 830,727	\$ 830,727	\$ 57,958	7.50%
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Footnotes:

Purchased Services:

Annual assessment estimated.

Public Works



FY 2023 Operational Budget Request

Department Head: Christopher Gallagher

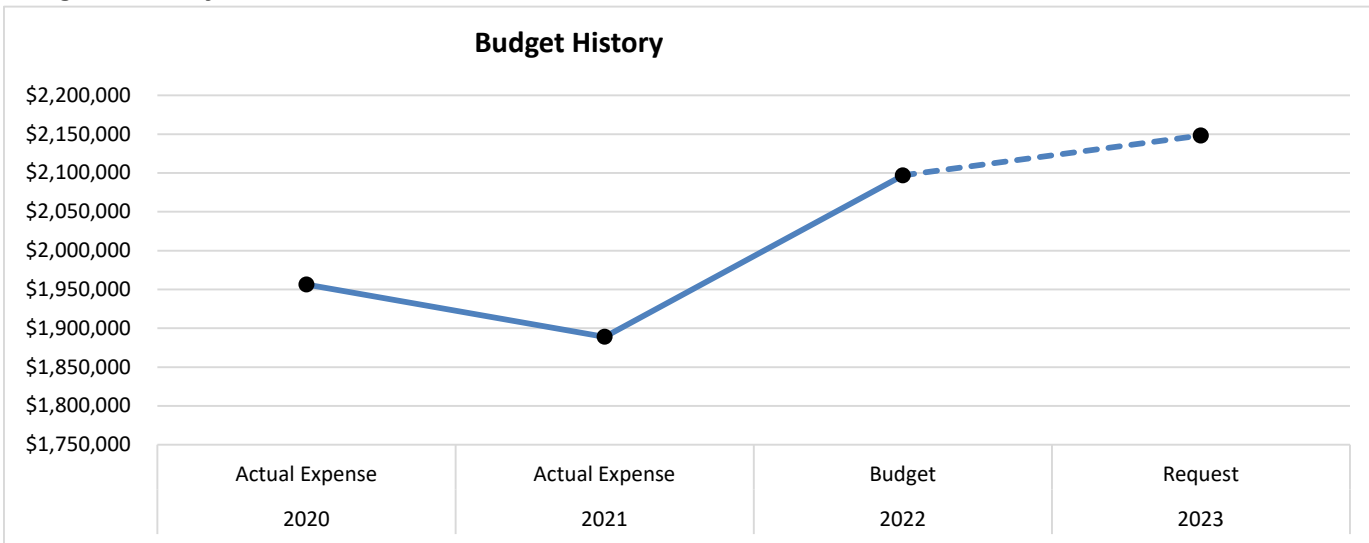
Mission:

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 2023:

- Overall budget increase of 2.45%.
- Reorganized the department. Moved a position from Highway to Equipment Maintenance in FY22. Deferment of backfilling the highway position is being done again for FY23, this will come forward in FY24.
- Requirements for Stormwater Management continue to increase as we move through the five year EPA issued permit. Dams continue to deteriorate and require funding beyond requested amount.
- The modest engineering line item was increased.
- Material costs for equipment maintenance continue to increase year after year.
- Reorganized line items to improve internal accounting throughout the budget.
- New capital outlay requests to replace tire changer and paint machine.

Budget Summary



Public Works



Department Head: Christopher Gallagher

Accomplishments in FY21/22:

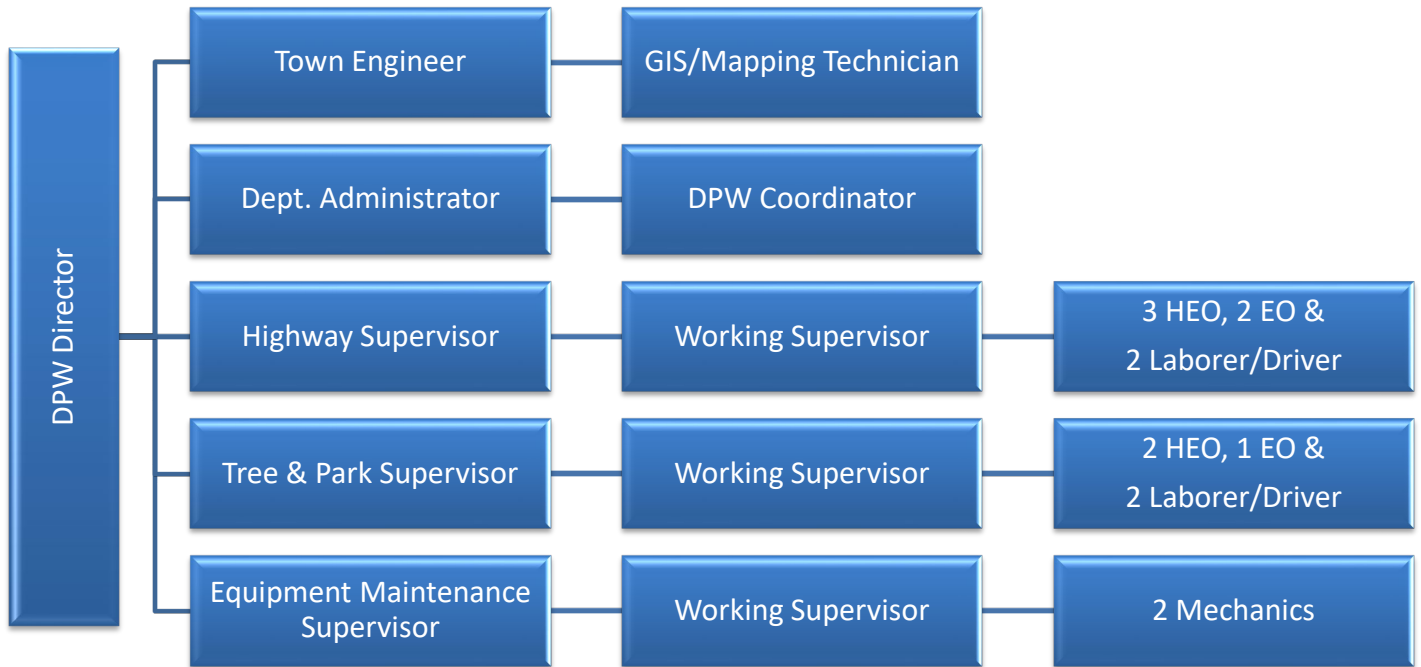
- Successfully maintained over 200 acres of green space, including playing fields for high school and other youth sports.
- Paved portions of North St, Camp Rd, McCasland Way, McKenzie Lane, East Belcher Rd, County St, and Belcher Ct.
- Completed traffic improvements around the common.
- Completed electrical upgrade project on the common.
- Installed over 25 accessible ramps on South St beginning work on our ADA Transition Plan.
- Finalized design of West Street Dam reconstruction.

Goals for FY 2023:

- Reconstruction of West Street Dam.
- Continue working on Pavement Management plan.
- Stormwater Utility study to determine if it is an appropriate funding mechanism for Foxborough.
- Finalize re-design of East St/Cocasset St intersection.
- Begin work on East Belcher Rd for widening project, including tree and ledge removal.
- Analysis of complete streets prioritization plan and work toward a Sidewalk Management Plan.

Public Works

Department - Organizational Summary

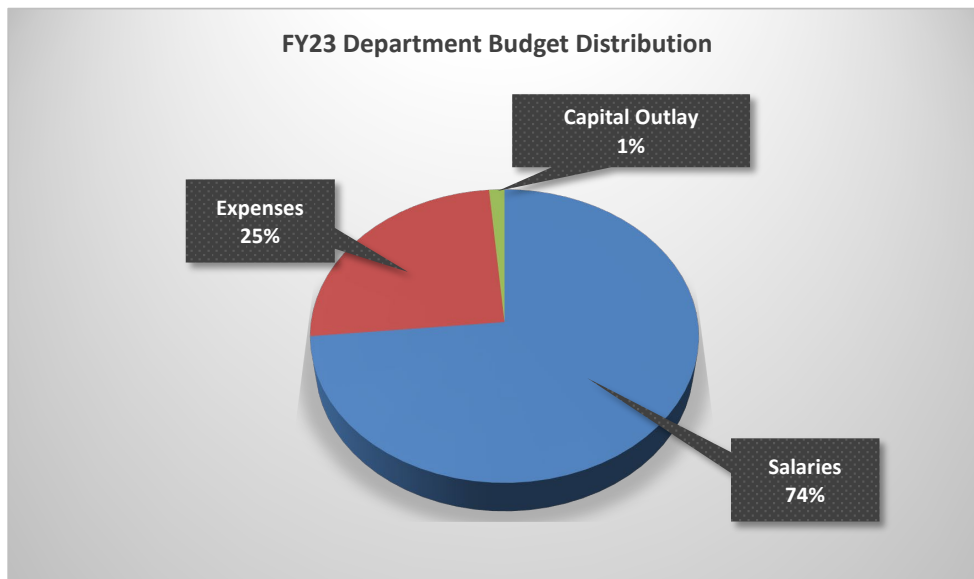


Total Staff - # of FTE's 25 FTE

Notes

DPW Department: Includes the DPW Director (40%), Town Engineer (35%), GIS Tech (25%) and staff.

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	1,482,987	1,396,102	1,583,507	1,578,350	(5,157)	-0.33%
Expenses	473,239	492,754	513,450	539,950	26,500	5.16%
Capital Outlay	-	-	-	30,000	30,000	100.00%
Total	1,956,226	1,888,856	2,096,957	2,148,300	51,343	2.45%



Public Works



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
HIGHWAY SUPERINTENDENT	\$ 91,953	\$ 91,039	\$ 95,780	\$ -	\$ -	\$ (95,780)	-100.00%
DPW DIRECTOR	\$ -	\$ -	\$ -	\$ 59,232	\$ 59,232	\$ 59,232	100.00%
TOWN ENGINEER	\$ -	\$ -	\$ -	\$ 38,754	\$ 38,754	\$ 38,754	100.00%
DEPARTMENT ADMINISTRATOR	\$ 95,373	\$ 68,257	\$ 71,034	\$ 72,455	\$ 72,455	\$ 1,421	2.00%
DEPARTMENT COORDINATOR	\$ 37,924	\$ 54,582	\$ 57,253	\$ 58,399	\$ 58,399	\$ 1,146	2.00%
GIS/MAPPING TECHNICIAN	\$ 18,990	\$ 19,679	\$ 20,473	\$ 21,196	\$ 21,196	\$ 723	3.53%
OVERTIME	\$ 4,224	\$ 1,702	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
STIPENDS	\$ -	\$ 575	\$ 600	\$ 600	\$ 600	\$ -	0.00%
LONGEVITY	\$ 913	\$ 1,075	\$ 1,092	\$ 1,325	\$ 1,325	\$ 233	21.34%
SUPERVISOR - HIGHWAY	\$ 83,861	\$ 86,923	\$ 90,432	\$ 92,248	\$ 92,248	\$ 1,816	2.01%
WORKING SUPERVISOR - HIGHWAY	\$ 72,788	\$ 72,955	\$ 74,416	\$ 74,416	\$ 74,416	\$ -	0.00%
HEAVY EQUIPMENT OPERATORS	\$ 175,896	\$ 177,134	\$ 185,791	\$ 187,649	\$ 187,649	\$ 1,858	1.00%
EQUIPMENT OPERATORS	\$ 49,382	\$ 60,805	\$ 60,504	\$ 104,316	\$ 104,316	\$ 43,812	72.41%
LABORERS	\$ 132,859	\$ 79,081	\$ 90,370	\$ 48,045	\$ 48,045	\$ (42,325)	-46.84%
SEASONAL SALARIES	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
OVERTIME	\$ 42,132	\$ 28,896	\$ 35,000	\$ 36,000	\$ 36,000	\$ 1,000	2.86%
WORKING OUT OF CLASS	-	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
SICK LEAVE INCENTIVE	\$ 405	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
WELDER'S CERTIFICATION	\$ -	\$ 2,363	\$ -	\$ -	\$ -	\$ -	0.00%
LONGEVITY	\$ 2,400	\$ 4,025	\$ 4,600	\$ 4,225	\$ 4,225	\$ (375)	-8.15%
SUPERVISOR - TREE/PARK	\$ 92,601	\$ 94,085	\$ 95,975	\$ 81,892	\$ 81,892	\$ (14,083)	-14.67%
WORKING SUPERVISOR - TREE/PARK	\$ 71,788	\$ 57,212	\$ 74,416	\$ 69,363	\$ 69,363	\$ (5,053)	-6.79%
HEAVY EQUIPMENT OPERATORS	\$ 119,912	\$ 123,025	\$ 126,742	\$ 126,742	\$ 126,742	\$ -	0.00%
EQUIPMENT OPERATOR	\$ 56,340	\$ 50,933	\$ 48,191	\$ 49,675	\$ 49,675	\$ 1,484	3.08%
LABORERS	\$ 83,425	\$ 62,191	\$ 93,168	\$ 96,092	\$ 96,092	\$ 2,924	3.14%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
SEASONAL SALARIES	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
OVERTIME	\$ 9,403	\$ 15,296	\$ 16,000	\$ 16,500	\$ 16,500	\$ 500	3.13%
WORKING OUT OF CLASS	\$ 12	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
SICK LEAVE INCENTIVE	\$ 1,860	\$ 1,965	\$ 3,120	\$ 3,120	\$ 3,120	\$ -	0.00%
PESTICIDE CERTIFICATION	\$ 1,800	\$ 2,250	\$ 2,250	\$ 2,250	\$ 2,250	\$ -	0.00%
LONGEVITY	\$ 5,275	\$ 5,325	\$ 4,575	\$ 3,550	\$ 3,550	\$ (1,025)	-22.40%
SUPERVISOR - EQUIP MAINT	\$ 79,019	\$ 81,258	\$ 85,212	\$ 86,923	\$ 86,923	\$ 1,711	2.01%
WORKING SUPERVISOR EQUIP MAINT	\$ 50,724	\$ 65,981	\$ 69,363	\$ 71,514	\$ 71,514	\$ 2,151	3.10%
EQUIPMENT MECHANICS	\$ 75,509	\$ 69,293	\$ 132,882	\$ 127,201	\$ 127,201	\$ (5,681)	-4.28%
SEASONAL SALARIES	\$ -	\$ -	\$ 7,033	\$ 7,033	\$ 7,033	\$ -	0.00%
OVERTIME	\$ 23,905	\$ 16,311	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
WORKING OUT OF CLASS	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
SICK LEAVE INCENTIVE	\$ 840	\$ 1,410	\$ 1,560	\$ 1,560	\$ 1,560	\$ -	0.00%
WELDER CERTIFICATION	\$ 1,050	\$ -	\$ 3,150	\$ 3,150	\$ 3,150	\$ -	0.00%
LONGEVITY	\$ 425	\$ 475	\$ 525	\$ 925	\$ 925	\$ 400	76.19%
Salaries	\$ 1,482,987	\$ 1,396,102	\$ 1,583,507	\$ 1,578,350	\$ 1,578,350	\$ (5,157)	-0.33%
COVID-19 EXPENSES	\$ (5,684)	\$ (4,848)	\$ -	\$ -	\$ -	\$ -	0.00%
CLOTHING ALLOWANCES	\$ 1,064	\$ 1,895	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
ELECTRICITY	¹ \$ -	\$ -	\$ 10,000	\$ 13,000	\$ 13,000	\$ 3,000	30.00%
HEATING FUEL	² \$ -	\$ -	\$ 11,000	\$ 12,000	\$ 12,000	\$ 1,000	9.09%
BUILDING MAINTENANCE	³ \$ -	\$ 7,493	\$ 10,000	\$ 15,000	\$ 15,000	\$ 5,000	50.00%
VEHICLE MAINTENANCE	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE EQUIPMENT MAINTENANCE	\$ 1,264	\$ 714	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
COMMUNICATIONS EQUIPMENT MAINT	\$ 141	\$ 115	\$ 500	\$ 500	\$ 500	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 353	\$ (102)	\$ 1,000	\$ 2,500	\$ 2,500	\$ 1,500	150.00%
STORMWATER MANAGEMENT	⁴ \$ 31,631	\$ 46,969	\$ 40,000	\$ 50,000	\$ 50,000	\$ 10,000	25.00%
ENGINEERING/ARCHITECT SERVICES	⁵ \$ -	\$ -	\$ 10,000	\$ 20,000	\$ 20,000	\$ 10,000	100.00%
POSTAGE	\$ -	\$ 6	\$ 50	\$ 50	\$ 50	\$ -	0.00%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
TELEPHONE	\$ 795	\$ 1,098	\$ 800	\$ 1,000	\$ 1,000	\$ 200	25.00%
ADVERTISING-GENERAL	\$ 425	\$ 68	\$ 500	\$ 500	\$ 500	\$ -	0.00%
PRINTING SERVICES	\$ -	\$ 558	\$ 300	\$ 300	\$ 300	\$ -	0.00%
GASOLINE	\$ 1,249	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OFFICE SUPPLIES	\$ 1,495	\$ 1,752	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
CUSTODIAL SUPPLIES	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
VEHICULAR PARTS & ACCESSORIES	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
HEALTH/MEDICAL SUPPLIES	\$ 30	\$ 15	\$ 100	\$ 100	\$ 100	\$ -	0.00%
SAFETY EQUIPMENT	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 75	\$ -	\$ 600	\$ 600	\$ 600	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 236	\$ 1,084	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 6,552	\$ 3,512	\$ 3,700	\$ 3,700	\$ 3,700	\$ -	0.00%
OFFICE EQUIPMENT/FURNISHINGS	\$ 1,684	\$ 1,359	\$ 600	\$ 1,200	\$ 1,200	\$ 600	100.00%
SPECIAL DETAILS	\$ 8,021	\$ 8,196	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
CLOTHING ALLOWANCES	\$ 7,709	\$ 9,458	\$ 9,000	\$ 9,500	\$ 9,500	\$ 500	5.56%
ELECTRICITY	\$ 9,535	\$ 11,744	\$ -	\$ -	\$ -	\$ -	0.00%
HEATING FUEL	\$ 11,326	\$ 11,560	\$ -	\$ -	\$ -	\$ -	0.00%
BUILDING MAINTENANCE	\$ 14,030	\$ 5,029	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICLE MAINTENANCE	\$ 14,937	\$ 30,343	\$ -	\$ -	\$ -	\$ -	0.00%
COMMUNICATIONS EQUIPMENT MAINT	\$ 480	\$ 480	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
ROADWAY MAINT SERVICES	\$ 61,448	\$ 18,073	\$ 36,000	\$ 37,500	\$ 37,500	\$ 1,500	4.17%
EQUIPMENT RENTAL/LEASE	\$ 1,010	\$ 571	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
HEALTH/MEDICAL SERVICES	\$ -	\$ 324	\$ 200	\$ 200	\$ 200	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 194	\$ 1,126	\$ 2,000	\$ 3,500	\$ 3,500	\$ 1,500	75.00%
TELEPHONE	\$ 960	\$ 960	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
GASOLINE	\$ 8,098	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DIESEL FUEL	\$ 14,008	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
CUSTODIAL SUPPLIES	\$ 1,575	\$ 1,500	\$ -	\$ -	\$ -	\$ -	0.00%
GROUNDS SUPPLIES	\$ 1,032	\$ 963	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
VEHICULAR PARTS & ACCESSORIES	\$ 26,048	\$ 102	\$ 7,500	\$ 8,000	\$ 8,000	\$ 500	6.67%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
HEALTH/MEDICAL SUPPLIES	\$ 115	\$ 66	\$ -	\$ -	\$ -	\$ -	0.00%
SAFETY EQUIPMENT	\$ 383	\$ 1,546	\$ 2,000	\$ 2,500	\$ 2,500	\$ 500	25.00%
RESURFACE MATERIALS	\$ 18,911	\$ 34,569	\$ 21,000	\$ 23,000	\$ 23,000	\$ 2,000	9.52%
DRAINAGE MATERIALS	\$ 14,018	\$ 11,619	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.00%
SIGNS & SURVEY MATERIALS	\$ 4,656	\$ 9,454	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
ROADSIDE PROTECTION MATERIALS	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
SAND & GRAVEL	\$ 328	\$ 424	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
SMALL TOOLS	\$ 3,644	\$ 5,846	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
OTHER PUBLIC WORKS SUPPLIES	\$ 492	\$ 1,787	\$ 500	\$ 500	\$ 500	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	0.00%
SPECIAL DETAILS	\$ 1,035	\$ 312	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
CLOTHING ALLOWANCES	\$ 6,007	\$ 8,058	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
BUILDING MAINTENANCE	\$ 7,478	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
VEHICLE MAINTENANCE	\$ 3,440	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
COMMUNICATIONS EQUIPMENT MAINT	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
HEALTH/MEDICAL SERVICES	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
TRAINING & DEVELOPMENT	⁶ \$ 2,125	\$ 4,540	\$ 2,000	\$ 3,500	\$ 3,500	\$ 1,500	75.00%
TELEPHONE	\$ 1,098	\$ 1,135	\$ 1,300	\$ 1,300	\$ 1,300	\$ -	0.00%
GASOLINE	\$ 4,773	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
DIESEL FUEL	\$ 9,855	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
GROUNDS SUPPLIES	\$ 71,735	\$ 74,893	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0.00%
VEHICULAR PARTS & ACCESSORIES	\$ 24,119	\$ 27,165	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.00%
HEALTH/MEDICAL SUPPLIES	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SAFETY EQUIPMENT	\$ 1,363	\$ 1,673	\$ 1,500	\$ 2,500	\$ 2,500	\$ 1,000	66.67%
SAND & GRAVEL	\$ 8,525	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SMALL TOOLS	\$ 1,985	\$ 3,083	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
CLOTHING ALLOWANCES	\$ 4,505	\$ 6,041	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	0.00%
BUILDING MAINTENANCE	\$ 380	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
VEHICLE MAINTENANCE	\$ 4,443	\$ 11,976	\$ 17,500	\$ 20,000	\$ 20,000	\$ 2,500	14.29%
COMMUNICATIONS EQUIPMENT MAINT	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%

		2020	2021	2022	2023	2023	2023 vs. 2022	
		Actual Expense	Actual Expense	Budget	Request	Town Manager	\$ (+/-)	% (+/-)
HEALTH/MEDICAL SERVICES		\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
TRAINING & DEVELOPMENT	⁶	\$ 628	\$ 1,399	\$ 2,500	\$ 3,500	\$ 3,500	\$ 1,000	40.00%
TELEPHONE		\$ 880	\$ 960	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
GASOLINE	⁷	\$ 1,234	\$ 15,065	\$ 13,550	\$ -	\$ -	\$ (13,550)	-100.00%
DIESEL FUEL		\$ 45	\$ 22,044	\$ 20,750	\$ -	\$ -	\$ (20,750)	-100.00%
VEHICULAR PARTS & ACCESSORIES	⁸	\$ 28,480	\$ 61,490	\$ 60,000	\$ 70,000	\$ 70,000	\$ 10,000	16.67%
VEHICULAR TIRES & TUBES	⁹	\$ 6,576	\$ 9,139	\$ 14,000	\$ 15,000	\$ 15,000	\$ 1,000	7.14%
VEHICULAR LUBRICANTS	¹⁰	\$ 7,476	\$ 5,520	\$ 10,000	\$ 11,000	\$ 11,000	\$ 1,000	10.00%
HEALTH/MEDICAL SUPPLIES		\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
SAFETY EQUIPMENT		\$ 601	\$ 899	\$ 500	\$ 500	\$ 500	\$ -	0.00%
SHOP EQUIPMENT		\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	100.00%
SMALL TOOLS		\$ 6,963	\$ 6,311	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
TECHNOLOGY EQUIPMENT		\$ 2,915	\$ 3,510	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
Expenses		\$ 473,239	\$ 492,754	\$ 513,450	\$ 539,950	\$ 539,950	\$ 26,500	5.16%

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
REPLACE TIRE CHANGER	11	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	100.00%
REPLACE PAINT MACHINE	12				\$ 15,000	\$ 15,000	\$ 15,000	100.00%
Capital Outlay		\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	100.00%

Total Department		\$ 1,956,227	\$ 1,888,857	\$ 2,096,958	\$ 2,148,301	\$ 2,148,301	\$ 51,343	2.45%
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Footnotes:

Salaries:

Overall decrease of (.33%) to salary budget. Adjustments made to reflect current needs; Added new DPW Director (40%) & Town Engineer (35%) lines to reflect General Fund contributions which were previously paid out of Highway Superintendent line.

Purchased Services:

¹⁻³ Electricity, Heating Fuel & Building Maintenance - Utility costs have increased. As building continues to age, maintenance costs will continue to grow (garage was constructed in 1968 and has had no renovations).

⁴ Stormwater Management - Unfunded Federal EPA mandate. Catchbasin cleaning has increased from \$16.30 to \$22 per structure. Over 2,200 catchbasins that need to be cleaned annually. Material has been stored for multiple years and we need to work on hauling to disposal site. Dams need inspections.

⁵ Engineering/Architect Services - To support non-capital related projects.

⁶ Training & Development - CDL A is required for certain truck/trailer combinations. Federal mandate requires training before taking the test.

⁷ Gasoline - Funds moved to Central Maintenance budget.

⁸ Vehicular Parts & Accessories - Universal cost increases on vehicle parts.

⁹ Vehicular Tires & Tubes - Universal cost increases on vehicle tires.

¹⁰ Vehicular Lubricants - Universal cost increases on vehicle lubricants.

Capital Outlay:

¹¹ Replace Tire Changer - Used on all large tires including school buses, larger dump trucks, heavy equipment and needs to be replaced.

¹² Replace Paint Machine - Used by Tree & Park and needs replacement.

Snow & Ice



FY 2023 Operational Budget Request

Department Head: Christopher Gallagher

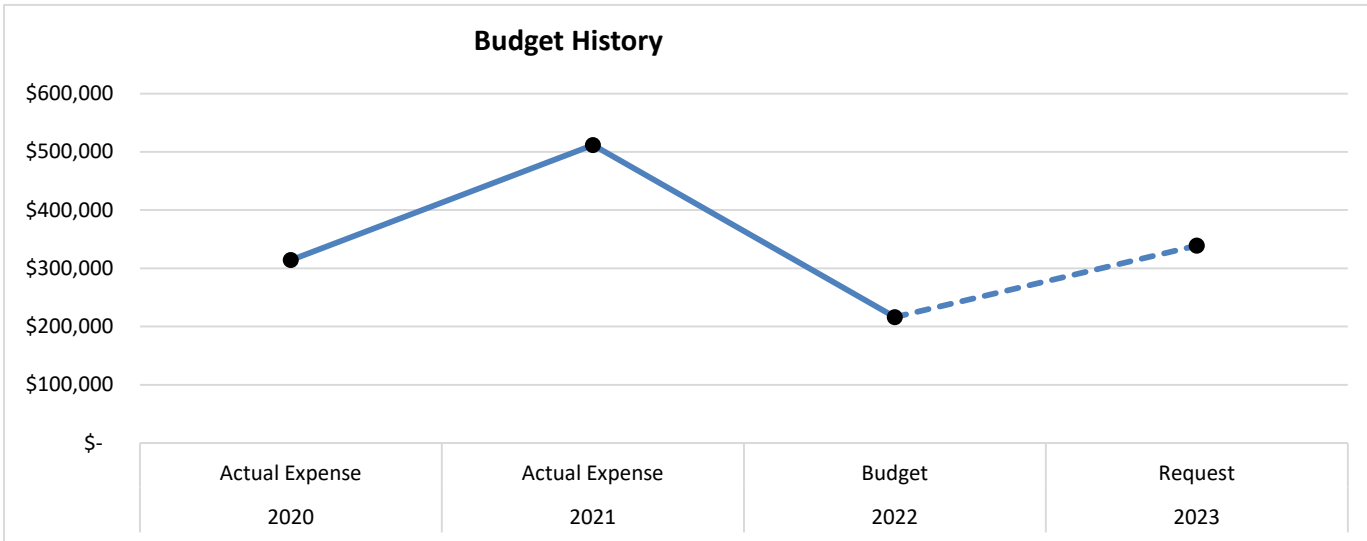
Mission:

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 2023:

- Auditors recommended adjusting the budget to accurately reflect minimum spending on snow and ice operation; this will be revisited for FY24, but for now this budget will remain level with the exception of an increase to the capital outlay.
- Overall increase of 0.46%.
- 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

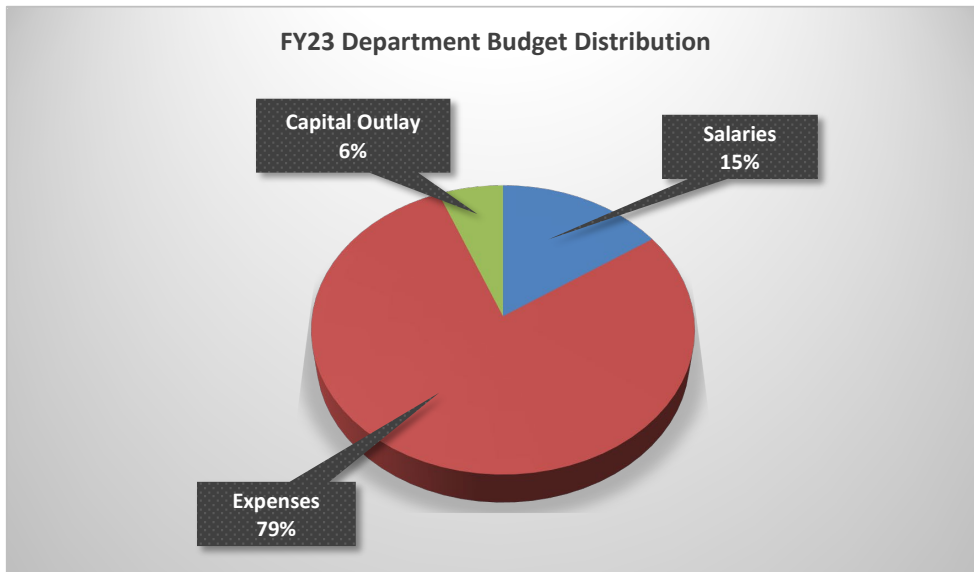
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020	2021	2022	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Salaries	89,062	139,747	33,500	33,500	-	0.00%
Expenses	214,242	360,029	170,800	170,800	-	0.00%
Capital Outlay	11,000	12,000	12,000	13,000	1,000	8.33%
Total	314,304	511,776	216,300	217,300	1,000	0.46%



Snow & Ice



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
OVERTIME	¹	\$ 60,462	\$ 111,522	\$ -	\$ 50,000	\$ -	\$ -	0.00%
ON CALL/STANDBY	²	\$ 28,600	\$ 28,225	\$ 33,500	\$ 34,500	\$ 33,500	\$ -	0.00%
Salaries		\$ 89,062	\$ 139,747	\$ 33,500	\$ 84,500	\$ 33,500	\$ -	0.00%
VEHICLE MAINTENANCE	³	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -	0.00%
TECHNOLOGY EQUIPMENT	⁴	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	0.00%
EQUIPMENT RENTAL/LEASE		\$ 40,540	\$ 111,976	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
GASOLINE		\$ 760	\$ 1,754	\$ -	\$ 500	\$ -	\$ -	0.00%
DIESEL FUEL		\$ 4,871	\$ 8,852	\$ 1,000	\$ 4,000	\$ 1,000	\$ -	0.00%
VEHICULAR PARTS & ACCESSORIES		\$ 62,699	\$ 67,421	\$ 2,000	\$ 20,000	\$ 2,000	\$ -	0.00%
FOOD - DEPARTMENTAL		\$ 59	\$ 2,382	\$ 300	\$ 1,500	\$ 300	\$ -	0.00%
STREET SALT		\$ 99,935	\$ 161,424	\$ 68,000	\$ 100,000	\$ 69,500	\$ 1,500	2.21%
SAND & GRAVEL		\$ 4,423	\$ 3,836	\$ 9,000	\$ 7,500	\$ 7,500	\$ (1,500)	-16.67%
CHEMICALS		\$ 955	\$ 2,385	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
OUT OF STATE TRAVEL		\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
Expenses		\$ 214,242	\$ 360,029	\$ 170,800	\$ 241,500	\$ 170,800	\$ -	0.00%

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
REPLACEMENT PLOW		\$ 11,000	\$ 12,000	\$ 12,000	\$ 13,000	\$ 13,000	\$ 1,000	8.33%
Capital Outlay		\$ 11,000	\$ 12,000	\$ 12,000	\$ 13,000	\$ 13,000	\$ 1,000	8.33%
Total Department		\$ 314,304	\$ 511,776	\$ 216,300	\$ 339,000	\$ 217,300	\$ 1,000	0.46%

Footnotes:

Overall increase of 0.46%; necessary budget increase will be explored in FY24.

Street Lighting



FY 2023 Operational Budget Request

Department Head: Christopher Gallagher

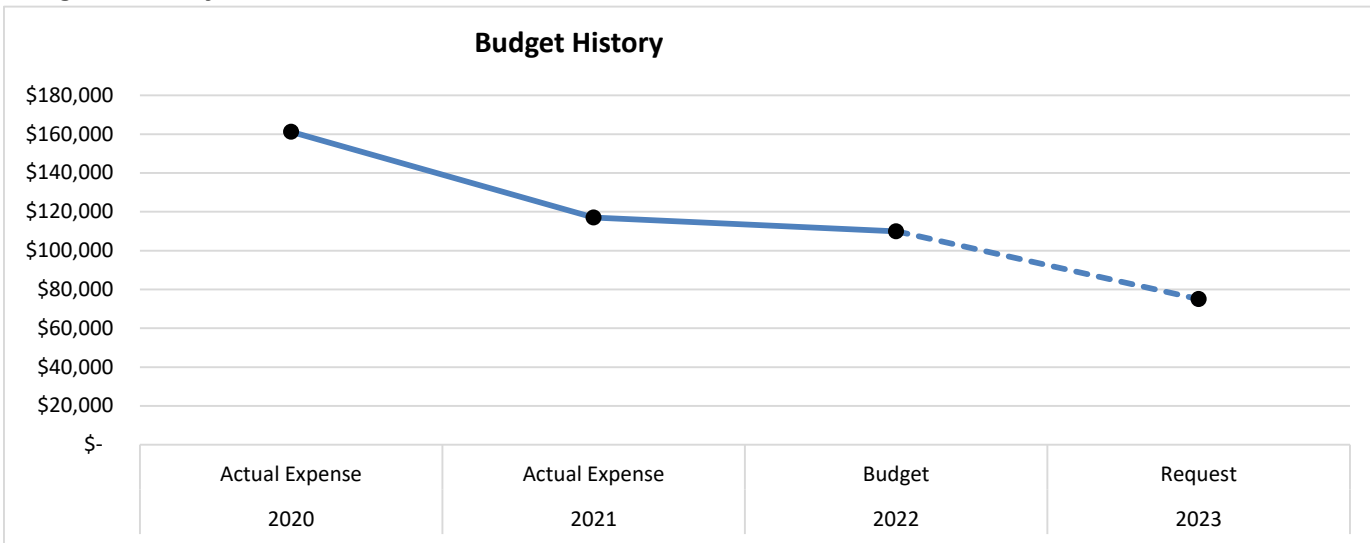
Mission:

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

Budget Highlights for FY 2023:

- Overall decrease of (31.82%).
- The Town will continue to review the lighting system for improvements and maintain the current program of new LED street lighting and traffic signals.
- This budget includes electrical expenses, maintenance & repairs for over 1,000 street lights, traffic signals, and the various flashing red and yellow lights in town.
- The last payment for the financing for the LED conversion project was made in FY22, resulting in a reduction in the budget for FY23.

Budget Summary



Street Lighting

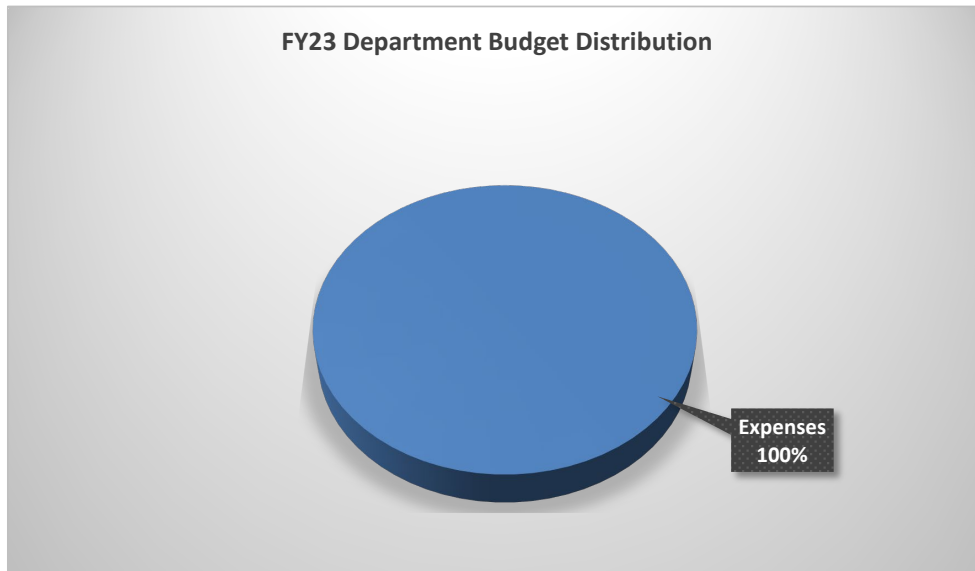
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	161,203	117,120	110,000	75,000	(35,000)	-31.82%
Total	161,203	117,120	110,000	75,000	(35,000)	-31.82%



Street Lighting



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
STREET LIGHTING - ELECTRICITY	\$ 99,995	\$ 117,120	\$ 110,000	\$ 75,000	\$ 75,000	\$ (35,000)	-31.82%
PRIOR YEAR BILLS	\$ 61,208	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Expenses	\$ 161,203	\$ 117,120	\$ 110,000	\$ 75,000	\$ 75,000	\$ (35,000)	-31.82%

Total Department	\$ 161,203	\$ 117,120	\$ 110,000	\$ 75,000	\$ 75,000	\$ (35,000)	-31.82%
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Footnotes:

Overall decrease of 31.82%; final payment of lease agreement was made in FY22 resulting in a decrease to the FY23 budget.

Solid Waste Disposal & Collection



FY 2023 Operational Budget Request

Department Head: Christopher Gallagher

Mission:

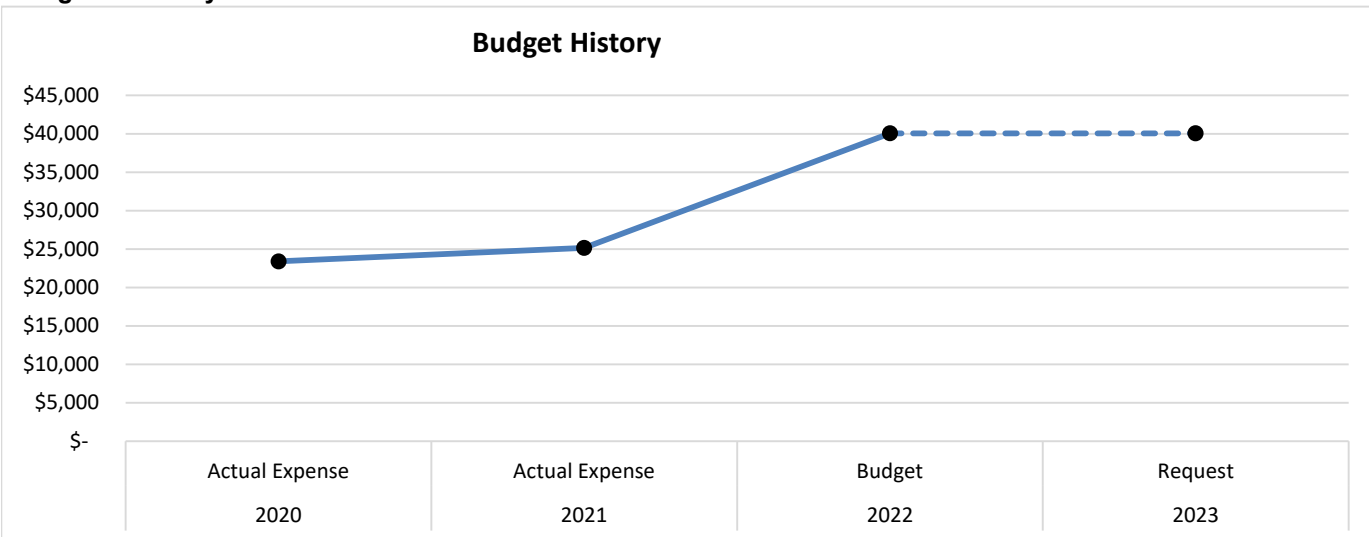
The mission of Public Works Department is to provide the highest quality of public works services to the public and other town departments, balanced through efforts to maintain a cost effective operation and to provide these services in a responsible and effective manner.

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 2023:

- Level fund budget requested for FY23.
- 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

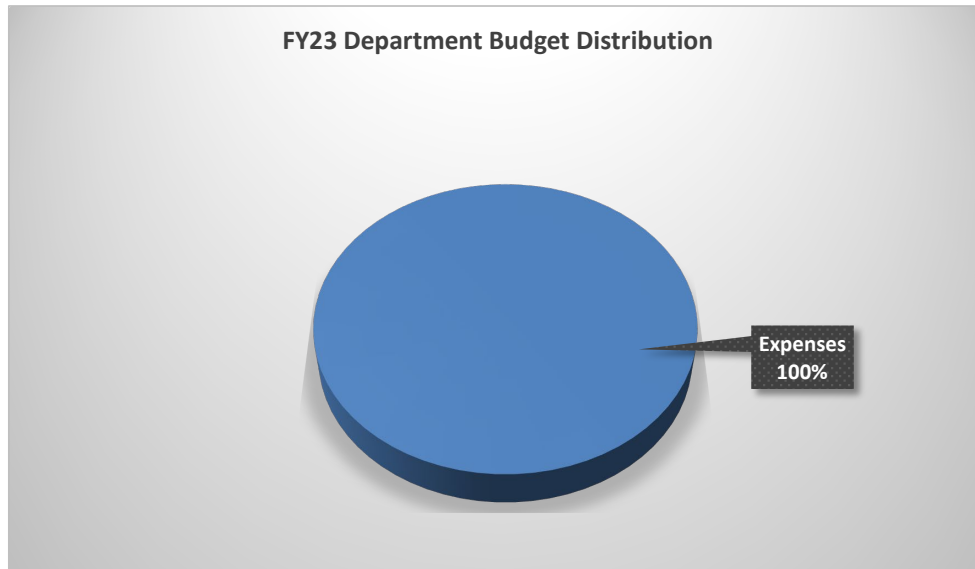
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	23,404	25,159	40,050	40,050	-	0.00%
Total	23,404	25,159	40,050	40,050	-	0.00%



Solid Waste Disposal & Collection



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
BUILDING MAINTENANCE	\$ 809	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
ENGINEERING/MONITORING SERVICES ¹	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
DISPOSAL SERVICES	\$ 5,156	\$ 7,628	\$ 14,000	\$ 14,000	\$ 14,000	\$ -	0.00%
HAZARDOUS WASTE DISPOSAL	\$ 16,459	\$ 3,008	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.00%
ADVERTISING-GENERAL	\$ -	\$ 112	\$ 250	\$ 250	\$ 250	\$ -	0.00%
PRINTING SERVICES	\$ -	\$ -	\$ 300	\$ 300	\$ 300	\$ -	0.00%
OTHER PURCHASED SERVICES	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OTHER PUBLIC WORKS SUPPLIES	\$ 980	\$ 14,411	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
Expenses	\$ 23,404	\$ 25,159	\$ 40,050	\$ 40,050	\$ 40,050	\$ -	0.00%

Total Department	\$ 23,404	\$ 25,159	\$ 40,050	\$ 40,050	\$ 40,050	\$ -	0.00%
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Footnotes:

Purchased Services:

Level fund budget for FY23.

Health Department



FY 2023 Operational Budget Request

Department Head: Matthew Brennan

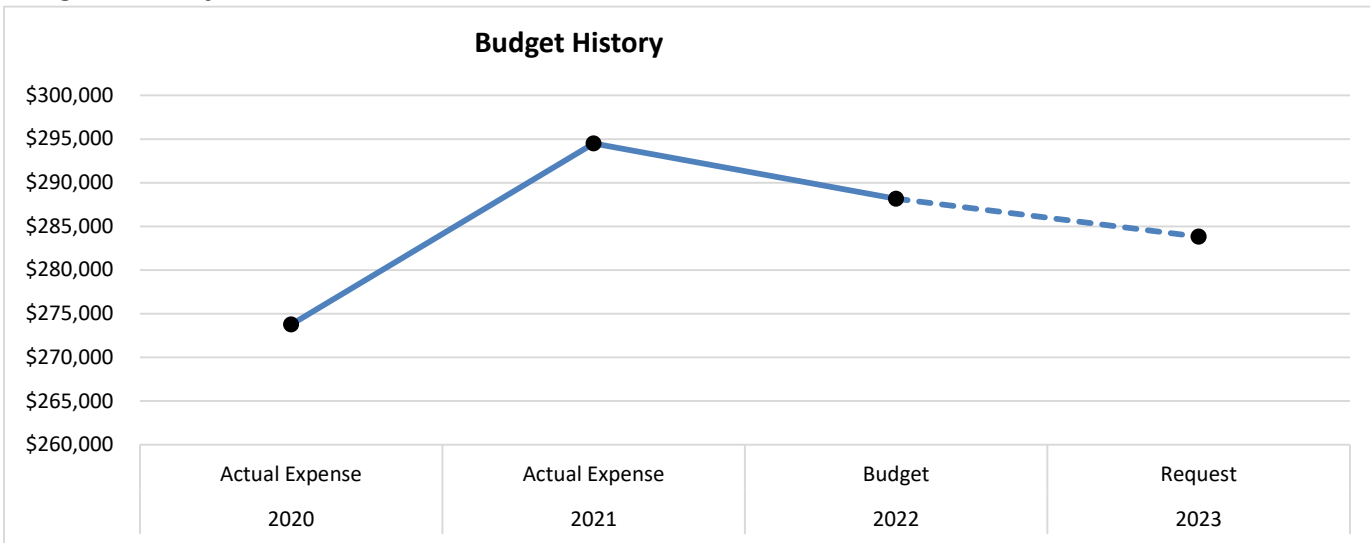
Mission:

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

Budget Highlights for FY 2023:

- No significant changes for FY23; overall budget decrease of (1.51%).
- Eliminated separate Health Services budget (520) and added a new line to the BOH budget for ARC - South Norfolk County for these expenses.
- Reduction in tuition reimbursement and reduction in overtime will allow for the renewal of the COVID-19 Dashboard and continued use of electronic inspection systems (Food Code & Housing Code Pro).

Budget Summary



Health Department



Department Head: Matthew Brennan

Accomplishments in FY21/22:

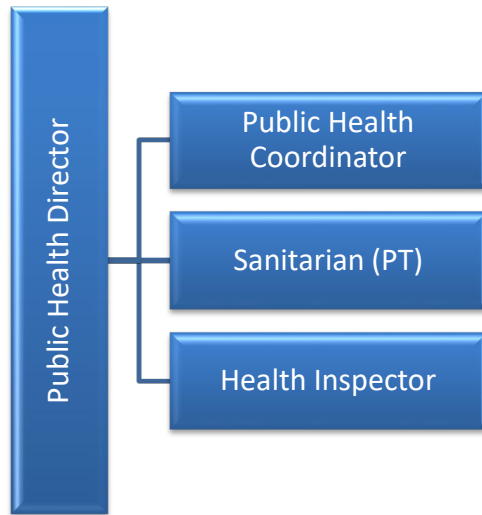
- Awarded \$5,000 in grant funding through our Community Health Network Alliance to provide food access to underserved populations with low to no cost foods. As a result, the Health Department has partnered with Hockomock Area YMCA to provide food to the needy at local Foxborough Housing Authority properties.
- Successfully created the COVID-19 Dashboard on the Town's website that displays the most current COVID-19 testing and vaccination data within the Town.
- Awarded The Public Health Excellence Grant from the Massachusetts Department of Public Health. This grant is the first step in creating a shared service arrangement for Foxborough and partnering communities. As part of this grant, we have received over \$200,000 in funding to provide 2 additional inspectors to be shared between the Towns of Foxborough, Easton, Mansfield, Norton, Plainville, and Sharon.
- Partnered with the Academic Public Health Volunteer Corps to do a health assessment on the Town of Foxborough to share with the Town and the Board of Health.

Goals for FY 2023:

- Continue to work with DPH and other partners on funding mechanisms to advance public health.
- Use the APHVC health assessment data to provide recommendations to the Town on how to protect public health.
- Continue to expand the shared services arrangement which have been created to expand the regional public health system.
- Continue to work with the Board of Health to update out-dated regulations.

Health Department

Department - Organizational Summary

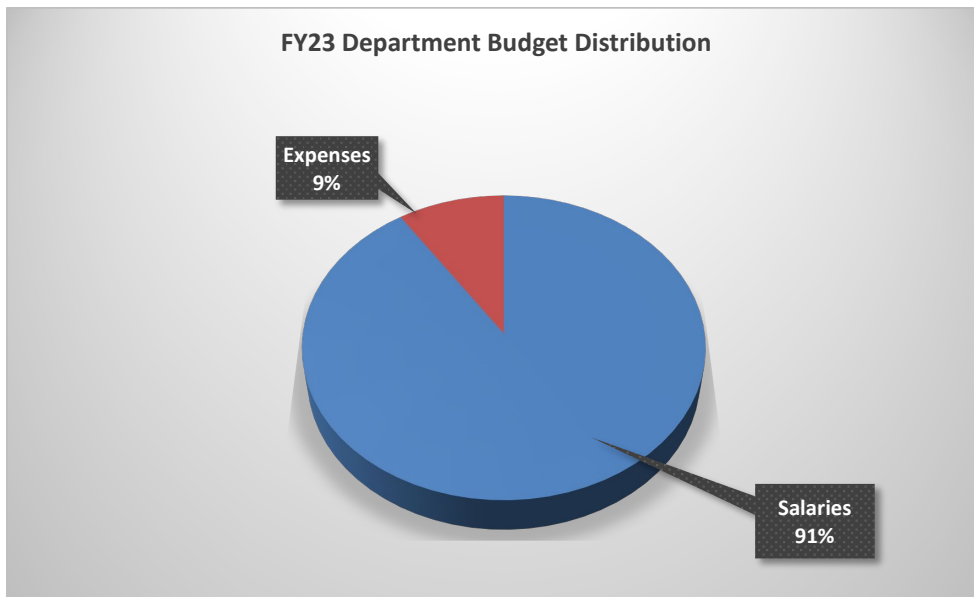


Total Staff - # of FTE's 3.475

Notes

Public Health Department: Includes the Department Head, Coordinator, Inspector, and part time Sanitarian.

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	254,059	274,027	265,720	257,249	(8,471)	-3.19%
Expenses	19,701	20,463	22,445	26,570	4,125	18.38%
Total	273,760	294,490	288,165	283,819	(4,346)	-1.51%



Health Department



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
HEALTH DIRECTOR	\$ 99,979	\$ 119,745	\$ 101,590	\$ 99,603	\$ 99,603	\$ (1,987)	-1.96%
ASST HEALTH DIRECTOR & INSPECTOR	\$ 95,936	\$ 96,492	\$ 101,540	\$ 95,000	\$ 95,000	\$ (6,540)	-6.44%
ANIMAL INSPECTOR	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ -	0.00%
DEPARTMENT ADMINISTRATOR	\$ 52,196	\$ 54,098	\$ 56,272	\$ 57,398	\$ 57,398	\$ 1,126	2.00%
OVERTIME	\$ 2,916	\$ 424	\$ 4,180	\$ 2,500	\$ 2,500	\$ (1,680)	-40.19%
STIPENDS	\$ 238	\$ 238	\$ 238	\$ 788	\$ 788	\$ 550	231.09%
LONGEVITY	\$ 1,694	\$ 1,931	\$ 800	\$ 860	\$ 860	\$ 60	7.50%
Salaries	\$ 254,059	\$ 274,027	\$ 265,720	\$ 257,249	\$ 257,249	\$ (8,471)	-3.19%
TUITION REIMBURSEMENT	\$ 2,699	\$ 2,785	\$ 2,671	\$ -	\$ -	\$ (2,671)	-100.00%
VEHICLE MAINTENANCE	\$ 233	\$ 121	\$ 514	\$ 515	\$ 515	\$ 1	0.19%
MONITORING/TESTING SERVICES	\$ -	\$ -	\$ 668	\$ 668	\$ 668	\$ -	0.00%
CONSULTING SERVICES	\$ 780	\$ -	\$ 2,568	\$ 2,568	\$ 2,568	\$ -	0.00%
POSTAGE	\$ 138	\$ 249	\$ 309	\$ 325	\$ 325	\$ 16	5.18%
ADVERTISING-GENERAL	\$ 83	\$ -	\$ 206	\$ 260	\$ 260	\$ 54	26.21%
PRINTING SERVICES	\$ 420	\$ -	\$ 514	\$ 650	\$ 650	\$ 136	26.46%
OTHER PURCHASED SERVICES	\$ 9,754	\$ 9,754	\$ 9,754	\$ 9,800	\$ 9,800	\$ 46	0.47%
GASOLINE	\$ 195	\$ 132	\$ 514	\$ -	\$ -	\$ (514)	-100.00%
OFFICE SUPPLIES	\$ 883	\$ 830	\$ 925	\$ 1,000	\$ 1,000	\$ 75	8.11%
BOUND BOOKS	\$ -	\$ -	\$ 103	\$ 100	\$ 100	\$ (3)	-2.91%
INSPECTIONAL SOFTWARE	\$ 355	\$ 5,186	\$ 719	\$ 4,300	\$ 4,300	\$ 3,581	498.05%
IN STATE TRAVEL	\$ 447	\$ 76	\$ 411	\$ 420	\$ 420	\$ 9	2.19%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022	
						\$ (+/-)	% (+/-)
MEETINGS & CONFERENCES	\$ 2,348	\$ 320	\$ 1,438	\$ 1,550	\$ 1,550	\$ 112	7.79%
OUT OF STATE TRAVEL	\$ 12	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
DUES AND MEMBERSHIPS	\$ 805	\$ 730	\$ 617	\$ 800	\$ 800	\$ 183	29.66%
OTHER DEPARTMENT EXPENSES	\$ 550	\$ 281	\$ 514	\$ 3,614	\$ 3,614	\$ 3,100	603.11%
Expenses	\$ 19,701	\$ 20,463	\$ 22,445	\$ 26,570	\$ 26,570	\$ 4,125	18.38%

Total Department	\$ 273,760	\$ 294,490	\$ 288,165	\$ 283,819	\$ 283,819	\$ (4,346)	-1.51%
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Footnotes:

Salaries:

Salary budget only includes step increases and longevity due to employees; added Sanitarian stipend for Director.

Purchased Services:

Purchased Services increase to provide COVID-19 Dashboard and Inspection Software subscription as well as increases in different areas to cover additional costs (postage, advertising, printing services).

Overall budget decrease of (1.51%).

Human Services



FY 2023 Operational Budget Request

Department Head: Marc Craig

Mission:

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

Veterans Services:

The mission of the Veterans Services Division is assist returning Massachusetts Veterans in applying for state wartime bonuses.

Help 100% S.C. disabled veterans, Gold Star Spouses/Gold Star Parents in applying for annuities.

Guide and assist veterans with disability claims to the Federal Department of Veterans Affairs.

Administer Chapter 115 Assistance to eligible veterans, dependents and widows.

Provide veterans access and referral to education, training and employment services.

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.

Recreation:

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

Budget Highlights for FY 2023:

Council on Aging:

- Overall increase to department of 2.36%. Department reorganization reflected in this budget submission. COA/Human Services Director to oversee newly formed "Department of Human Services" which will include: Council on Aging, Veterans Services, and Recreation.
- 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.

Veterans Services:

- Increase to expense budget is necessary to cover increases in postage, grave flags, and funeral costs for veterans as well as Veterans Day and Memorial Day program expansions.

Recreation:

- The General Fund Recreation budget covers only the Division Director's salary.
- All other staff salaries and operational expenses are paid via the Recreation Revolving Fund.
- Decrease due to new director hired at lower salary than predecessor. Expected COLA will be budgeted for in Salary Reserve budget.

Human Services



Department Head: Marc Craig

Accomplishments in FY21/22:

Council on Aging:

- Successfully implemented Senior- Covid-19 Vaccination Program
- On track to resume normal "pre-covid" operations
- Increase of programs and services & overhaul in transportation
- Hiring of new Department Administrator, resulting in efficient office operations and procedures
- New Handicap Accessible Vehicle
- Received over \$300,000 in grants to improve Transportation and Mental Health of Foxborough's residents.

Veterans Services:

- Coats4Vets Program
- Turkey donations of 170 turkeys
- Field trip to American Heritage Museum and lunch at '50's style diner
- Presented 19 Vietnam Veterans with a Vietnam service pin and "A Time to Honor" book
- 2500 flags donated for Memorial Day
- Partnership with Partners in Patriotism Hometown Heroes
- Weekly Segment on Military Broadcast Radio
- Voted in as Southeastern Mass Veterans Services Officers Association Vice President
- Voted in as Executive Board Member of the MVSOA
- Invited to participate in National VSO Conference in Texas
- Invited to speak at a National Transitional Assistance Program for 150 transitioning service members

Recreation:

- In FY22 we were able to offer our 8 week summer program which was a huge success. We were also able to slowly bring back our mini programs.

Goals for FY 2023:

Council on Aging:

- Complete Community Needs Assessment
- New vehicle
- Improved collaborative development with the Foxborough Housing Authority
- Increasing programs and services
- Additional Support Groups

Veterans Services:

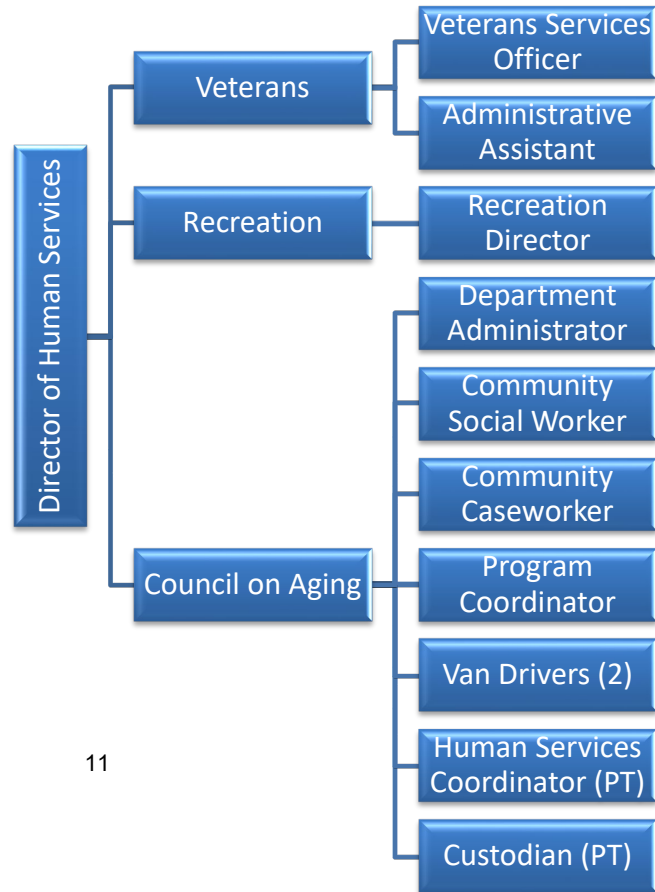
- Create monthly Mental Health Support Group
- Create a monthly meal event where veterans and spouses can get a hot meal and meet new veterans
- Quarterly Suicide Prevention seminar & Transitional Assistance Class
- National Accreditation
- Field Trips
- Seminars on different topics (education, credit, VA loans, Compensation, Ch 115)

Recreation:

- While it has been a challenging year, the department will continue to offer as many new programs and events as possible and maintain current recreation programs and properties.

Human Services

Department - Organizational Summary

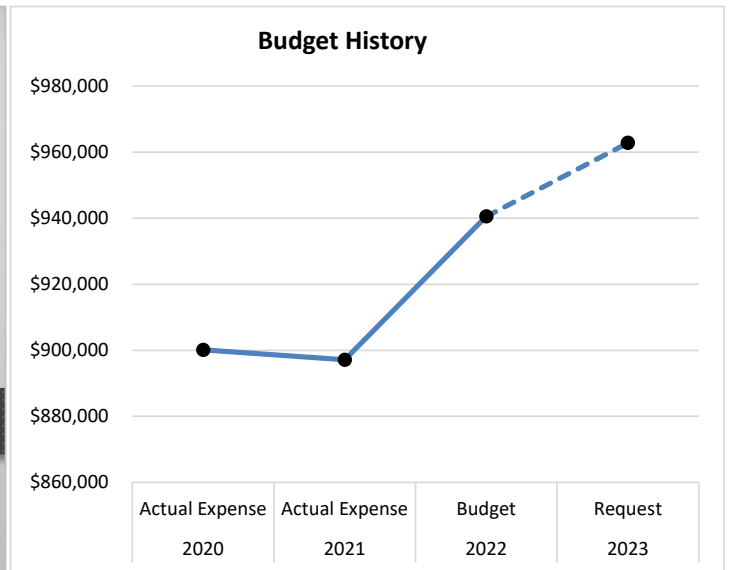
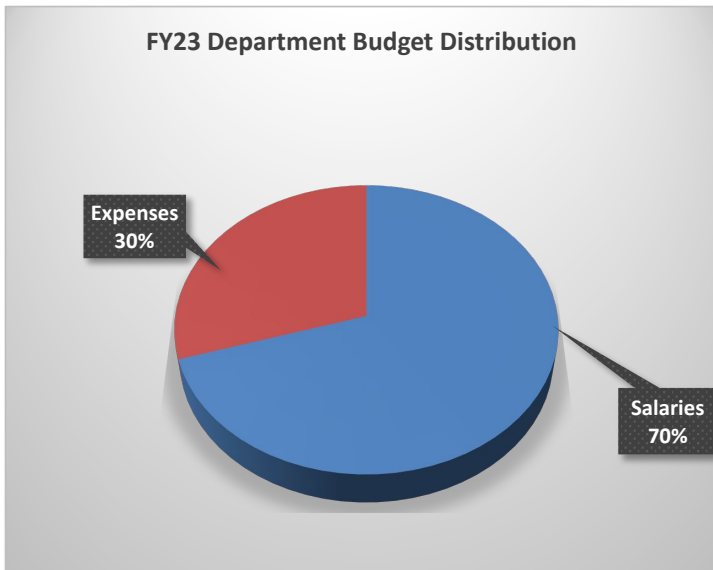


Total Staff - # of FTE's 11

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	653,583	668,161	691,569	676,312	(15,258)	-2.21%
Expenses	246,580	228,961	248,950	286,450	37,500	15.06%
Total	900,163	897,121	940,519	962,762	22,242	2.36%



Human Services



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
HUMAN SERVICES DIRECTOR		\$ 95,733	\$ 99,598	\$ 103,607	\$ 105,680	\$ 105,680	\$ 2,073	2.00%
COMMUNITY SOCIAL WORKER		\$ 66,464	\$ 68,878	\$ 71,655	\$ 73,089	\$ 73,089	\$ 1,434	2.00%
DEPARTMENT ADMINISTRATOR	¹	\$ 61,164	\$ 62,155	\$ 63,397	\$ 54,118	\$ 54,118	\$ (9,279)	-14.64%
CUSTODIAN		\$ 20,422	\$ 19,237	\$ 23,009	\$ 23,009	\$ 23,009	\$ -	0.00%
VAN DRIVERS		\$ 54,873	\$ 50,915	\$ 60,224	\$ 62,926	\$ 62,926	\$ 2,702	4.49%
PROGRAM COORDINATOR		\$ 56,634	\$ 57,551	\$ 58,702	\$ 58,702	\$ 58,702	\$ -	0.00%
OTHER DEPARTMENT STAFF		\$ 85,838	\$ 84,620	\$ 87,436	\$ 30,026	\$ 30,026	\$ (57,410)	-65.66%
COMMUNITY CASE WORKER		\$ -	\$ -	\$ -	\$ 59,746	\$ 59,746	\$ 59,746	#DIV/0!
STIPENDS		\$ -	\$ 1,000	\$ 1,000	\$ 1,650	\$ 1,650	\$ 650	65.00%
LONGEVITY		\$ 3,278	\$ 3,050	\$ 3,675	\$ 3,341	\$ 3,341	\$ (334)	-9.08%
VETERANS SERVICES OFFICER		\$ 66,328	\$ 69,426	\$ 72,245	\$ 73,690	\$ 73,690	\$ 1,445	2.00%
PRINCIPAL ACCOUNT CLERK		\$ 48,723	\$ 49,357	\$ 49,129	\$ 49,129	\$ 49,129	\$ -	0.00%
STIPENDS		\$ 500	\$ 500	\$ 500	\$ 550	\$ 550	\$ 50	10.00%
RECREATION DIRECTOR	²	\$ 92,601	\$ 94,085	\$ 95,965	\$ 80,305	\$ 80,305	\$ (15,660)	-16.32%
ASST RECREATION DIRECTOR		\$ -	\$ 6,765	\$ -	\$ -	\$ -	\$ -	0.00%
LONGEVITY		\$ 1,025	\$ 1,025	\$ 1,025	\$ 350	\$ 350	\$ (675)	-65.85%
Salaries		\$ 653,583	\$ 668,161	\$ 691,569	\$ 676,312	\$ 676,312	\$ (15,258)	-2.21%
COVID-19 EXPENSES		\$ (3,846)	\$ (89,017)	\$ -	\$ -	\$ -	\$ -	0.00%
TUITION REIMBURSEMENT		\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
VEHICLE MAINTENANCE		\$ 2,316	\$ 3,917	\$ 2,000	\$ 2,500	\$ 2,500	\$ 500	25.00%
OFFICE EQUIPMENT MAINTENANCE		\$ 60	\$ 3,189	\$ 1,000	\$ 3,000	\$ 3,000	\$ 2,000	200.00%
DATA COMMUNICATION SERVICES		\$ 3,486	\$ 8,030	\$ 2,800	\$ 3,000	\$ 3,000	\$ 200	7.14%
TRAINING & DEVELOPMENT		\$ 1,764	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
OTHER PROFESSIONAL SERVICES		\$ 46,953	\$ 4,947	\$ 4,000	\$ 6,000	\$ 6,000	\$ 2,000	50.00%
POSTAGE		\$ 463	\$ 456	\$ 1,000	\$ 600	\$ 600	\$ (400)	-40.00%
PRINTING SERVICES		\$ 839	\$ 535	\$ 800	\$ 1,000	\$ 1,000	\$ 200	25.00%
GASOLINE		\$ 3,515	\$ 2,001	\$ 6,000	\$ -	\$ -	\$ (6,000)	-100.00%
OFFICE SUPPLIES		\$ 6,369	\$ 7,128	\$ 7,000	\$ 8,000	\$ 8,000	\$ 1,000	14.29%
CUSTODIAL SUPPLIES		\$ 2,747	\$ 1,483	\$ 3,000	\$ 3,500	\$ 3,500	\$ 500	16.67%
IN STATE TRAVEL		\$ 696	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
MEETINGS & CONFERENCES		\$ -	\$ 2,186	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 892	\$ 66	\$ 1,005	\$ 1,005	\$ 1,005	\$ -	0.00%
OTHER DEPARTMENT EXPENSES		\$ -	\$ 88,495	\$ -	\$ -	\$ -	\$ -	0.00%
CEMETERY/GRAVE SERVICES		\$ 2,303	\$ 4,442	\$ 5,700	\$ 5,700	\$ 5,700	\$ -	0.00%
TRAINING & DEVELOPMENT		\$ 422	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
POSTAGE		\$ 358	\$ 428	\$ 600	\$ 700	\$ 700	\$ 100	16.67%
OFFICE SUPPLIES		\$ 809	\$ 982	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
OTHER DEPARTMENTAL SUPPLIES		\$ 2,810	\$ 2,043	\$ 3,000	\$ 4,000	\$ 4,000	\$ 1,000	33.33%
IN STATE TRAVEL		\$ 491	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
DUES AND MEMBERSHIPS		\$ 197	\$ 135	\$ 245	\$ 245	\$ 245	\$ -	0.00%
ORDINARY BENEFITS	³	\$ 171,717	\$ 185,094	\$ 190,000	\$ 200,000	\$ 200,000	\$ 10,000	5.26%
SPECIAL DEPARTMENT EXPENSES		\$ 976	\$ 2,423	\$ 6,600	\$ 8,000	\$ 8,000	\$ 1,400	21.21%
OTHER DEPARTMENT EXPENSES		\$ 242	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOWN COMMON LIGHTING	⁴	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	100.00%
Expenses		\$ 246,580	\$ 228,961	\$ 248,950	\$ 286,450	\$ 286,450	\$ 37,500	15.06%

Total Department	\$ 900,163	\$ 897,121	\$ 940,519	\$ 962,762	\$ 962,762	\$ 22,243	2.36%
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Footnotes:

Salaries:

¹⁻² Secretary/Office Manager and Recreation Director - Overall decrease in Salary budget due to savings from staff retirements & incumbents hired at lower salaries than predecessors. in COA and Recreation.

Purchased Services:

³⁻⁴ Ordinary Benefits & Town Common Lighting- State reimburses 75% of the cost of benefits paid in the subsequent FY (FY22 benefits will be reimbursed in FY23). New budget line item added to Recreation for Town Common holiday lighting expenses.

Library



FY 2023 Operational Budget Request

Department Head: Manuel Leite

Mission:

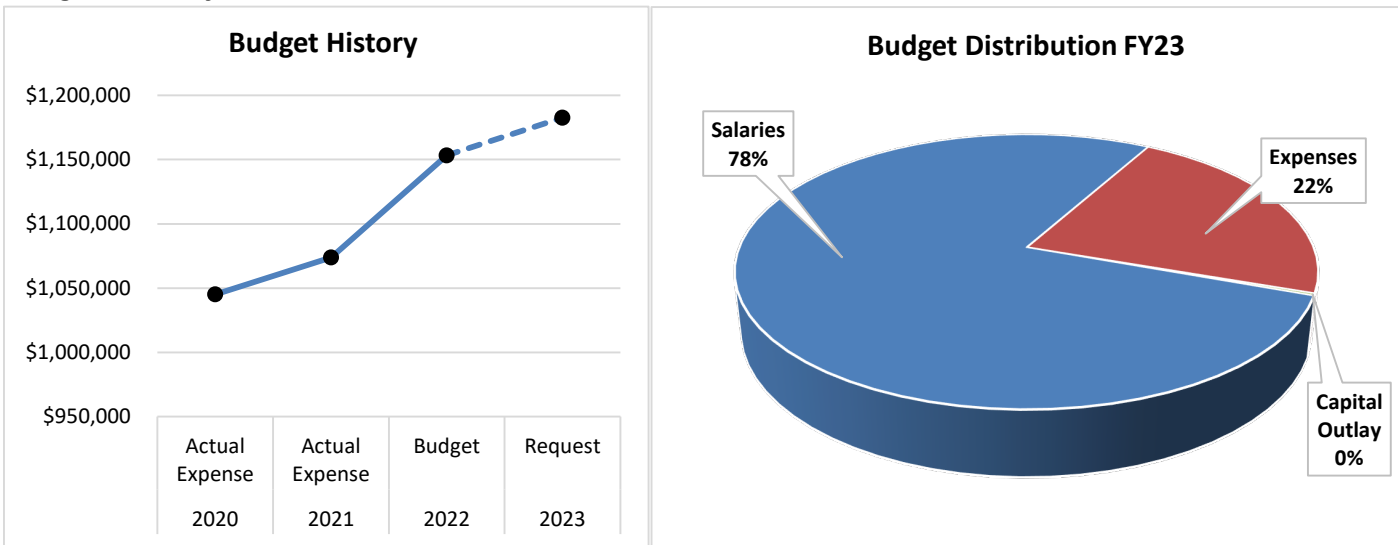
The Boyden Library provides the best materials, both contemporary, and traditional, for all ages and all interests, expert guidance to the world of information, opportunities for lifelong learning, a connection to Foxborough's history, a community gathering place.

The Boyden Librarywe've got something for you!

Budget Highlights for FY 2023:

- Overall budget increasing by 2.54%.
- Personnel budget lines include only step increases as well as funding for new PT Young Adult Librarian. COLA's are budgeted for in a separate Salary Reserve budget.
- Expense budget decreasing by 6.25% to offset increase to salary budget for new position.
- Costs for Sunday hours are included in the operating budget.

Budget Summary



Library



Department Head: Manuel Leite

Accomplishments in FY21/22:

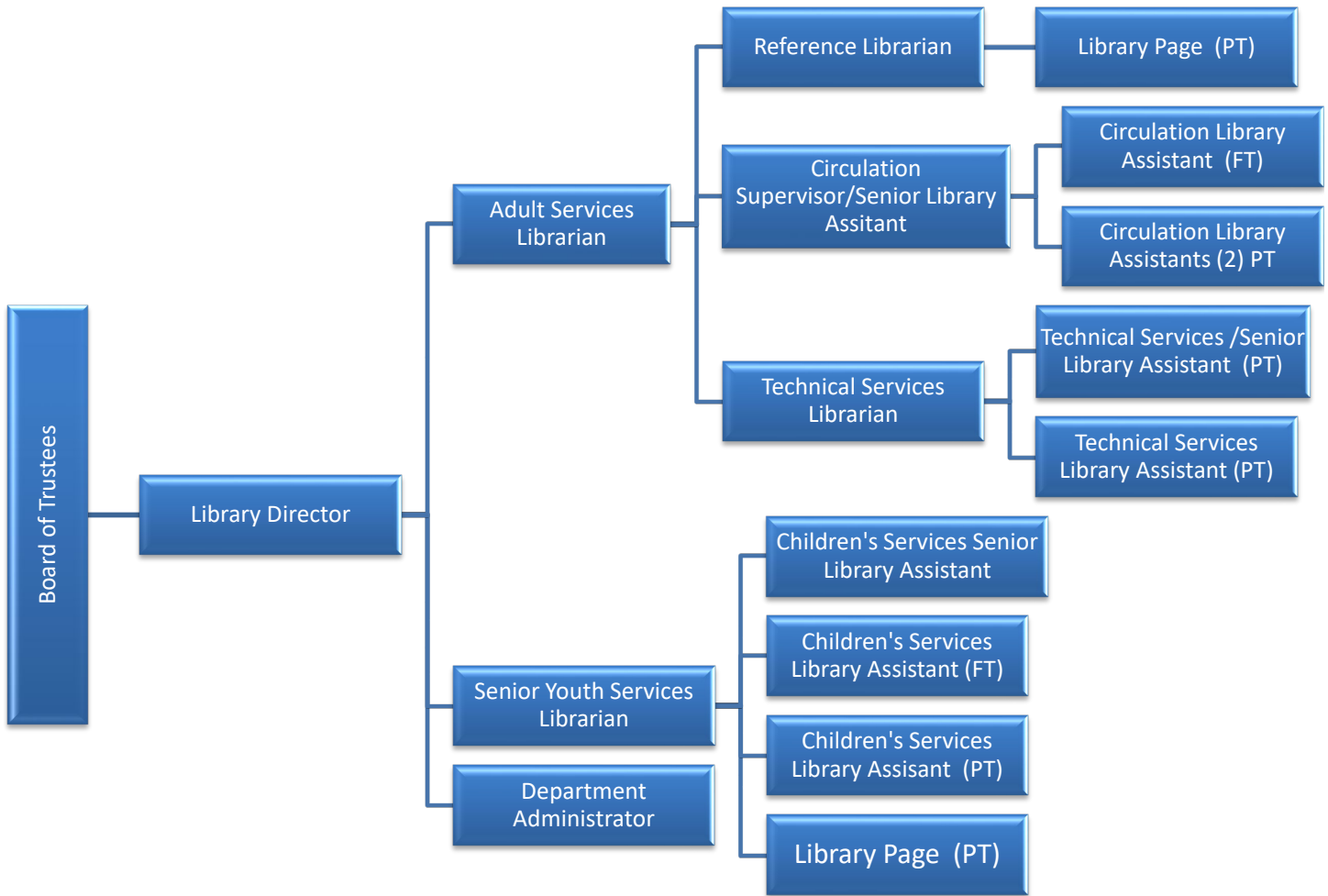
- Normal operational hours returned.
- Sunday hours are back and patrons are very excited.
- The Library has begun to host in-person programming (Adults & Childrens).
- The Library introduced a new website.
- Boyden Library came in first for circulation in FY21 for the SAILS Network.

Goals for FY 2023:

- Hire New Library Director
- Create a Patron Survey
- Increase several staff hours
- Establish a Committee for a Long Range Plan
- Hire a Full Time Young Adult Librarian

Library

Department - Organizational Summary



Total Staff - # of FTE's 13.5 FTE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	820,357	822,198	870,519	917,314	46,795	5.38%
Expenses	221,684	248,562	279,800	262,300	(17,500)	-6.25%
Capital Outlay	3,000	3,000	3,000	3,000	-	0.00%
Total	1,045,041	1,073,760	1,153,319	1,182,614	29,295	2.54%

Library



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
LIBRARY DIRECTOR	\$ 104,025	\$ 107,808	\$ 112,189	\$ 112,189	\$ 112,189	\$ -	0.00%
PROFESSIONAL LIBRARIAN	\$ 152,002	\$ 146,649	\$ 143,401	\$ 173,408	\$ 173,408	\$ 30,007	20.93%
SUBSTITUTE LIB LEVEL II	\$ 3,680	\$ 4,454	\$ 9,888	\$ 9,888	\$ 9,888	\$ -	0.00%
LIBRARIAN LEVEL II	\$ 142,025	\$ 144,297	\$ 147,702	\$ 160,716	\$ 160,716	\$ 13,014	8.81%
SUBSTITUTE LIBRARY ASSISTANT	\$ 8,968	\$ 5,530	\$ 12,773	\$ 12,773	\$ 12,773	\$ -	0.00%
SENIOR LIBRARY ASSISTANT	\$ 154,661	\$ 129,224	\$ 133,635	\$ 132,690	\$ 132,690	\$ (945)	-0.71%
LIBRARY ASST/CLERK TYPIST	\$ 169,149	\$ 181,788	\$ 189,145	\$ 193,287	\$ 193,287	\$ 4,142	2.19%
DEPARTMENT ADMINISTRATOR	\$ 47,567	\$ 53,537	\$ 56,272	\$ 57,398	\$ 57,398	\$ 1,126	2.00%
LIBRARY PAGES	\$ 15,945	\$ 18,327	\$ 26,238	\$ 26,238	\$ 26,238	\$ -	0.00%
SUNDAY HOURS	\$ 15,286	\$ -	\$ 17,000	\$ 17,000	\$ 17,000	\$ -	0.00%
LONGEVITY	\$ 7,051	\$ 7,973	\$ 7,143	\$ 6,594	\$ 6,594	\$ (549)	-7.69%
SICK LEAVE/VACATION BUY BACK	\$ -	\$ 22,610	\$ 15,133	\$ 15,133	\$ 15,133	\$ -	0.00%
Salaries	\$ 820,357	\$ 822,198	\$ 870,519	\$ 917,314	\$ 917,314	\$ 46,794	5.38%
COVID-19 EXPENSES	\$ (3,547)	\$ (4,243)	\$ -	\$ -	\$ -	\$ -	0.00%
CUSTODIAL SERVICES	\$ 32,679	\$ 35,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	0.00%
NETWORK & INFORMATION SYSTEMS	\$ 40,440	\$ 41,425	\$ 42,000	\$ 42,000	\$ 42,000	\$ -	0.00%
POSTAGE	\$ 162	\$ 301	\$ 300	\$ 300	\$ 300	\$ -	0.00%
BOOK BINDING SERVICES	\$ -	\$ 779	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OFFICE SUPPLIES	\$ 6,579	\$ 8,950	\$ 18,000	\$ 8,000	\$ 8,000	\$ (10,000)	-55.56%
IT SUPPLIES	\$ 10,922	\$ 11,337	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	0.00%
CUSTODIAL SUPPLIES	\$ 6,876	\$ 3,399	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
BOOKS & SUBSCRIPTIONS	\$ 60,635	\$ 69,587	\$ 71,500	\$ 71,500	\$ 71,500	\$ -	0.00%
PERIODICALS & NEWSPAPERS	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
BUSINESS SERVICES	\$ 5,324	\$ 5,371	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
AUDIO VISUAL	\$ 25,797	\$ 25,412	\$ 30,000	\$ 25,000	\$ 25,000	\$ (5,000)	-16.67%
DIGITAL/ELECTRONIC MEDIA	\$ 19,296	\$ 35,266	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	0.00%
STREAMING SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OTHER LIBRARY SUPPLIES	\$ 8,909	\$ 7,343	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 613	\$ 1,635	\$ 5,000	\$ 2,500	\$ 2,500	\$ (2,500)	-50.00%
Expenses	\$ 221,684	\$ 248,562	\$ 279,800	\$ 262,300	\$ 262,300	\$ (17,500)	-6.25%
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	\$ 1,045,041	\$ 1,073,760	\$ 1,153,319	\$ 1,182,614	\$ 1,182,614	\$ 29,294	2.54%

Footnotes:

Salaries:

Overall 5.38% increase to cover contractual step increases and staffing costs as well as addition of new PT Young Adult Librarian.

Purchased Services:

Overall (6.25%) decrease to Expense budget to offset costs for new PT Young Adult Librarian position.

Overall budget increase of 2.54%.

Debt Service



FY 2023 Operational Budget Request

Department Head: George Samia

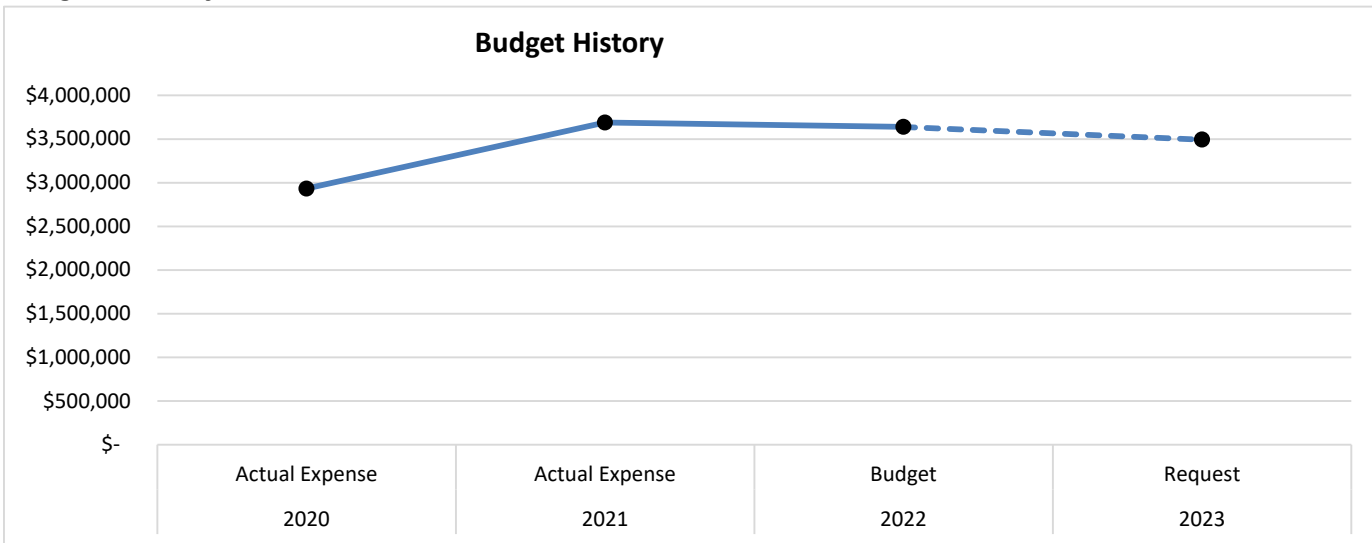
Mission:

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 2023:

- No new debt added in FY23 for the General Fund.
- Debt service schedule for FY23 is showing an overall decrease of 4%. (2.11% decrease in principal, 9.04% decrease in interest, and level fund expense budget of \$25K to address debt issuance expenses and/or short term borrowing needs).
- This is a fixed cost budget.

Budget Summary



Debt Service

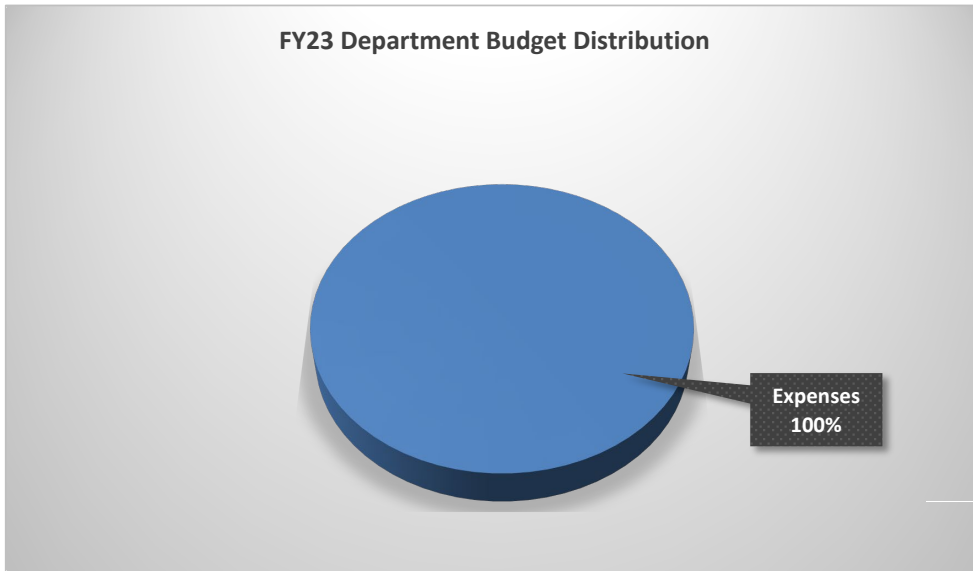
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	2,933,437	3,688,894	3,637,570	3,492,054	(145,516)	-4.00%
Total	2,933,437	3,688,894	3,637,570	3,492,054	(145,516)	-4.00%



Debt Service



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
PRINCIPAL - LAND ACQ (MILL ST)	\$ 75,000	\$ 75,000	\$ 75,000	\$ 70,000	\$ 70,000	\$ (5,000)	-6.67%
PRINCIPAL - PS BLDG (EXCL1)	\$ 389,000	\$ 383,000	\$ 379,000	\$ 373,000	\$ 373,000	\$ (6,000)	-1.58%
PRINCIPAL - PS BLDG (EXCL2)	\$ 221,000	\$ 219,000	\$ 217,000	\$ 215,000	\$ 215,000	\$ (2,000)	-0.92%
PRINCIPAL - AHERN SCHL (EXCL1)	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ (65,000)	-100.00%
PRINCIPAL - AHERN SCHL (EXCL2)	\$ 209,000	\$ 207,000	\$ 199,000	\$ 197,000	\$ 197,000	\$ (2,000)	-1.01%
PRINCIPAL - BURRELL SCHL	\$ -	\$ 443,000	\$ 450,000	\$ 475,000	\$ 475,000	\$ 25,000	5.56%
PRINCIPAL - HS GAS CONVERSION	\$ 7,000	\$ 7,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0.00%
PRINCIPAL - HS RENOVATION	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ 520,000	\$ -	0.00%
PRINCIPAL - TOWN HALL	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ 345,000	\$ -	0.00%
PRINCIPAL - LIBRARY RENOVATION	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ 355,000	\$ -	0.00%
PRINCIPAL - LANDFILL CL (EXCL)	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<i>SUBTOTAL PRINCIPAL</i>	\$ 2,281,000	\$ 2,619,000	\$ 2,611,000	\$ 2,556,000	\$ 2,556,000	\$ (55,000)	-2.11%
INTEREST - LAND ACQ (MILL ST)	\$ 10,950	\$ 7,950	\$ 5,325	\$ 3,150	\$ 3,150	\$ (2,175)	-40.85%
INTEREST - PS BLDG (EXCL1)	\$ 61,485	\$ 49,905	\$ 38,475	\$ 27,195	\$ 27,195	\$ (11,280)	-29.32%
INTEREST - PS BLDG (EXCL2)	\$ 47,775	\$ 41,175	\$ 34,635	\$ 28,155	\$ 28,155	\$ (6,480)	-18.71%
INTEREST - LIBRARY RENOVATION	\$ 138,830	\$ 126,873	\$ 114,916	\$ 102,959	\$ 102,959	\$ (11,957)	-10.40%
INTEREST - AHERN SCHL (EXCL1)	\$ 5,850	\$ 3,250	\$ 975	\$ -	\$ -	\$ (975)	-100.00%
INTEREST - AHERN SCHL (EXCL2)	\$ 32,775	\$ 26,535	\$ 20,445	\$ 14,505	\$ 14,505	\$ (5,940)	-29.05%
INTEREST - BURRELL SCHL	\$ -	\$ 488,739	\$ 481,994	\$ 459,494	\$ 459,494	\$ (22,500)	-4.67%
INTEREST - HS GAS CONVERSION	\$ 855	\$ 645	\$ 450	\$ 270	\$ 270	\$ (180)	-40.00%
INTEREST - HS RENOVATION	\$ 198,992	\$ 183,486	\$ 167,334	\$ 149,890	\$ 149,890	\$ (17,444)	-10.42%
INTEREST-TOWN HALL	\$ 152,754	\$ 141,185	\$ 137,021	\$ 125,436	\$ 125,436	\$ (11,585)	-8.45%
INTEREST - LANDFILL CL (EXCL)	\$ 1,900	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<i>SUBTOTAL INTEREST</i>	\$ 652,167	\$ 1,069,743	\$ 1,001,570	\$ 911,054	\$ 911,054	\$ (90,516)	-9.04%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
FINANCIAL SERVICES	\$ 270	\$ 151	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
<i>SUBTOTAL EXPENSE</i>	\$ 270	\$ 151	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
Expenses	\$ 2,933,437	\$ 3,688,894	\$ 3,637,570	\$ 3,492,054	\$ 3,492,054	\$ (145,516)	-4.00%

Total Department	\$ 2,933,437	\$ 3,688,894	\$ 3,637,570	\$ 3,492,054	\$ 3,492,054	\$ (145,516)	-4.00%
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Footnotes:

Purchased Services:

Overall debt service costs are decreasing 4%; no new debt issued.

Pensions



FY 2023 Operational Budget Request

Department Head: George Samia

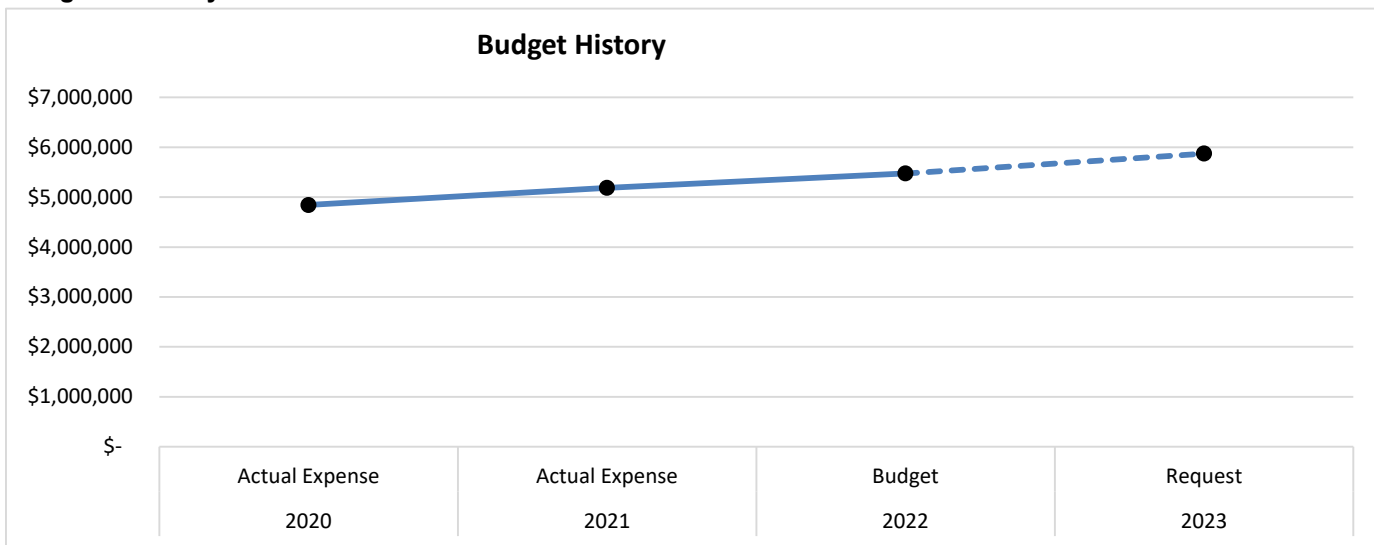
Mission:

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 2023:

- Increase in line with historical costs. Estimating an 7.28% increase for FY23 pending final amount from NCRS.
- The Town will continue to appropriate the actuarilly calculated amount of money needed, as determined by the NCRS, to fully fund pensions for the Town of Foxborough retirees.
- This is a fixed cost budget.

Budget Summary



Pensions

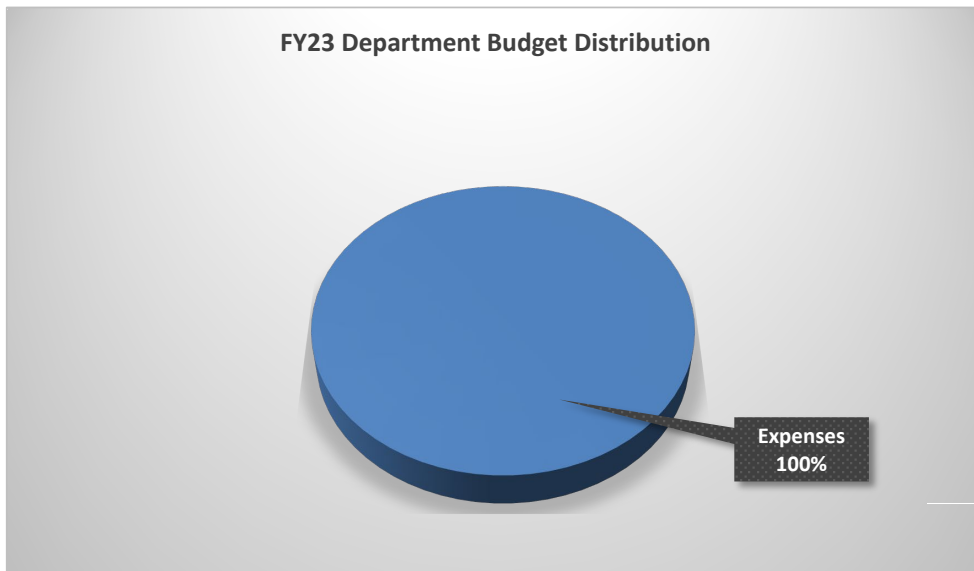
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	4,844,077	5,185,943	5,473,537	5,871,763	398,226	7.28%
Total	4,844,077	5,185,943	5,473,537	5,871,763	398,226	7.28%



Pensions



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022	
						\$ (+/-)	% (+/-)
RETIREMENT ASSESSMENT	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 5,871,763	\$ 5,871,763	\$ 398,226	7.28%
Expenses	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 5,871,763	\$ 5,871,763	\$ 398,226	7.28%

Total Department	\$ 4,844,077	\$ 5,185,943	\$ 5,473,537	\$ 5,871,763	\$ 5,871,763	\$ 398,226	7.28%
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Footnotes:

Purchased Services:

Annual assessment per Norfolk County Retirement System.

Unemployment Compensation



FY 2023 Operational Budget Request

Department Head: William Keegan

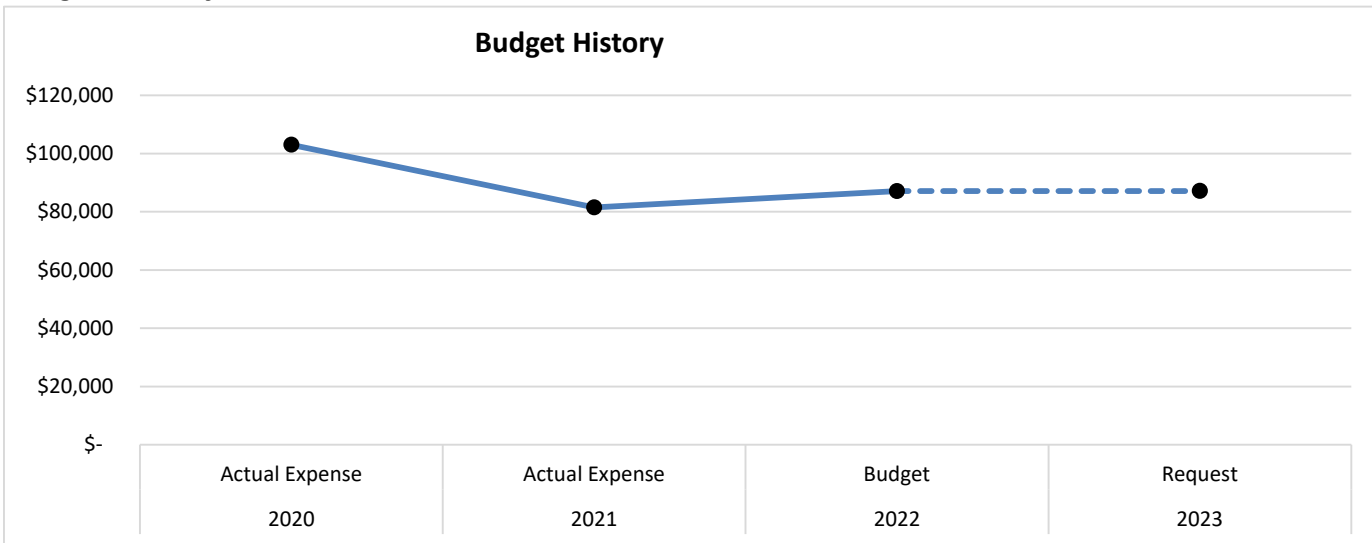
Mission:

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 2023:

- Level fund requested for FY23.
- 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

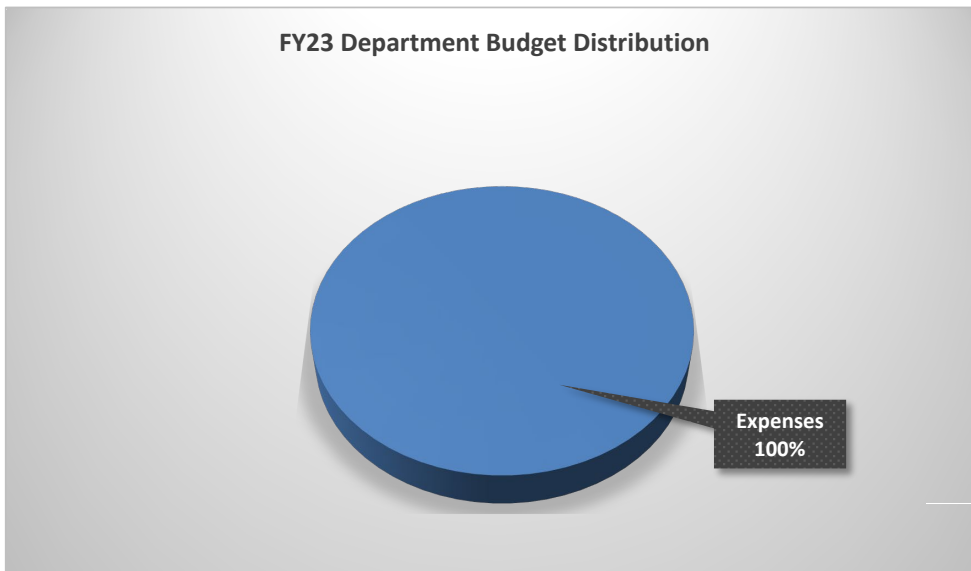
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020	2021	2022	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	103,000	81,502	87,125	87,125	-	0.00%
Total	103,000	81,502	87,125	87,125	-	0.00%



Unemployment Compensation



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022	
						\$ (+/-)	% (+/-)
UNEMPLOYMENT COMPENSATION	\$ 103,000	\$ 81,502	\$ 87,125	\$ 87,125	\$ 87,125	\$ -	0.00%
Expenses	\$ 103,000	\$ 81,502	\$ 87,125	\$ 87,125	\$ 87,125	\$ -	0.00%

Total Department	\$ 103,000	\$ 81,502	\$ 87,125	\$ 87,125	\$ 87,125	\$ -	0.00%
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Footnotes:

Purchased Services:

Level fund request for FY23.

Group Insurance



FY 2023 Operational Budget Request

Department Head: George Samia

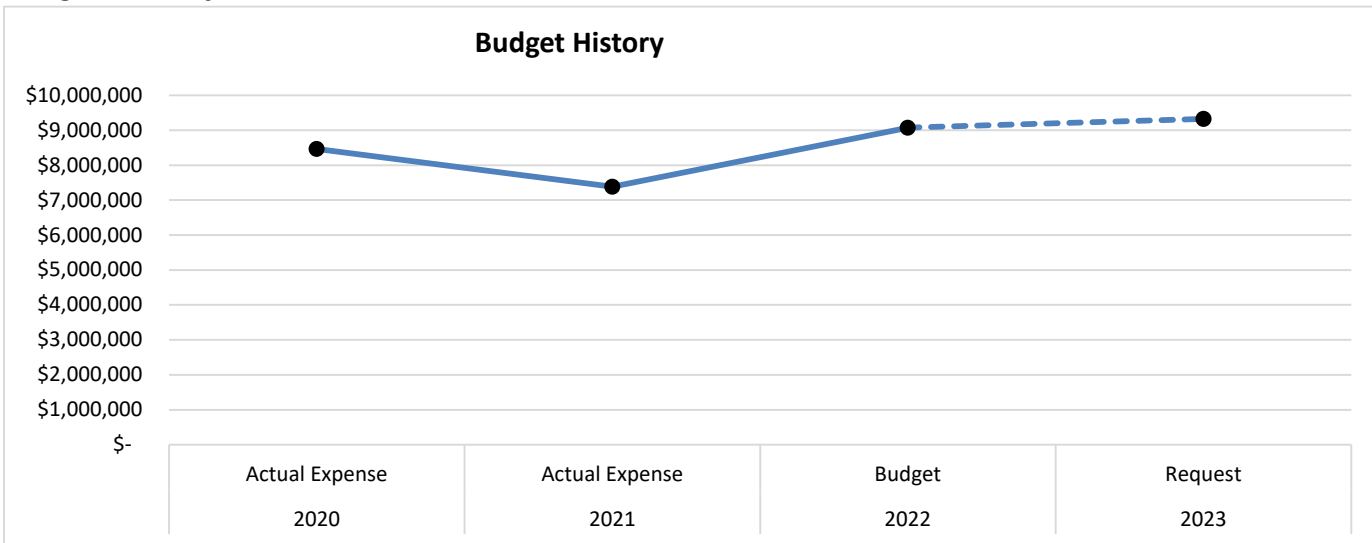
Mission:

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

Budget Highlights for FY 2023:

- Increase is estimated at 2.75% 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

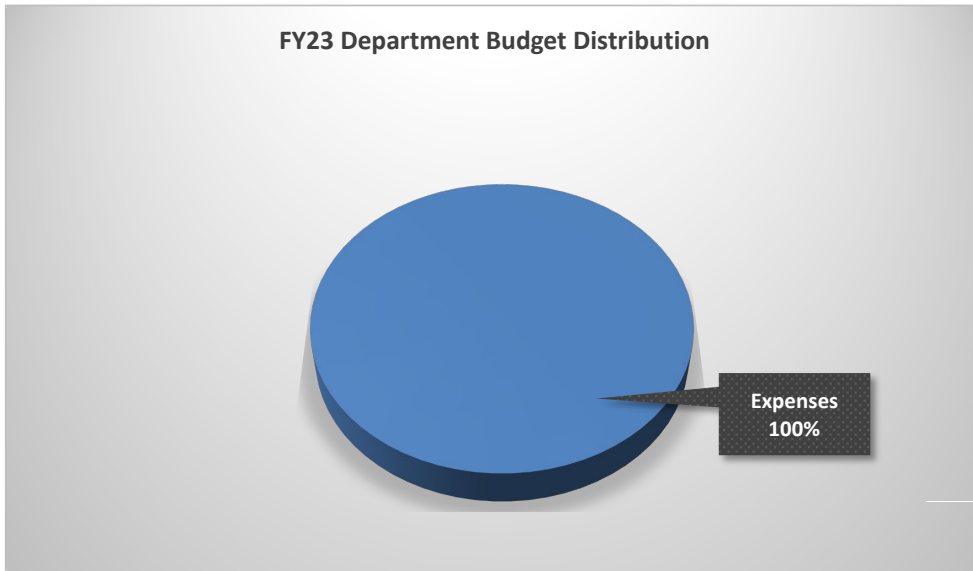
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	8,465,329	7,385,074	9,075,700	9,325,554	249,854	2.75%
Total	8,465,329	7,385,074	9,075,700	9,325,554	249,854	2.75%



Group Insurance



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
HEALTH INSURANCE	\$ 7,727,090	\$ 6,685,228	\$ 8,158,290	\$ 8,403,039	\$ 8,403,039	\$ 244,749	3.00%
LIFE INSURANCE	\$ 28,627	\$ 29,625	\$ 28,734	\$ 29,596	\$ 29,596	\$ 862	3.00%
MEDICARE TAX	\$ 675,801	\$ 649,606	\$ 845,679	\$ 850,000	\$ 850,000	\$ 4,321	0.51%
EMPLOYEE ASSISTANCE PROGRAM	\$ -	\$ -	\$ 3,078	\$ 3,000	\$ 3,000	\$ (78)	-2.53%
HEALTH/MEDICAL SERVICES	\$ 6,742	\$ 6,916	\$ 7,183	\$ 7,183	\$ 7,183	\$ -	0.00%
CONSULTING SERVICES	\$ 27,069	\$ 13,699	\$ 32,736	\$ 32,736	\$ 32,736	\$ -	0.00%
Expenses	\$ 8,465,329	\$ 7,385,074	\$ 9,075,700	\$ 9,325,554	\$ 9,325,554	\$ 249,854	2.75%

Total Department	\$ 8,465,329	\$ 7,385,074	\$ 9,075,700	\$ 9,325,554	\$ 9,325,554	\$ 249,854	2.75%
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Footnotes:

Purchased Services:

Anticipated increase estimated at 2.75%; numbers will be adjusted once we receive final amounts from MIIA.

Risk Management



FY 2023 Operational Budget Request

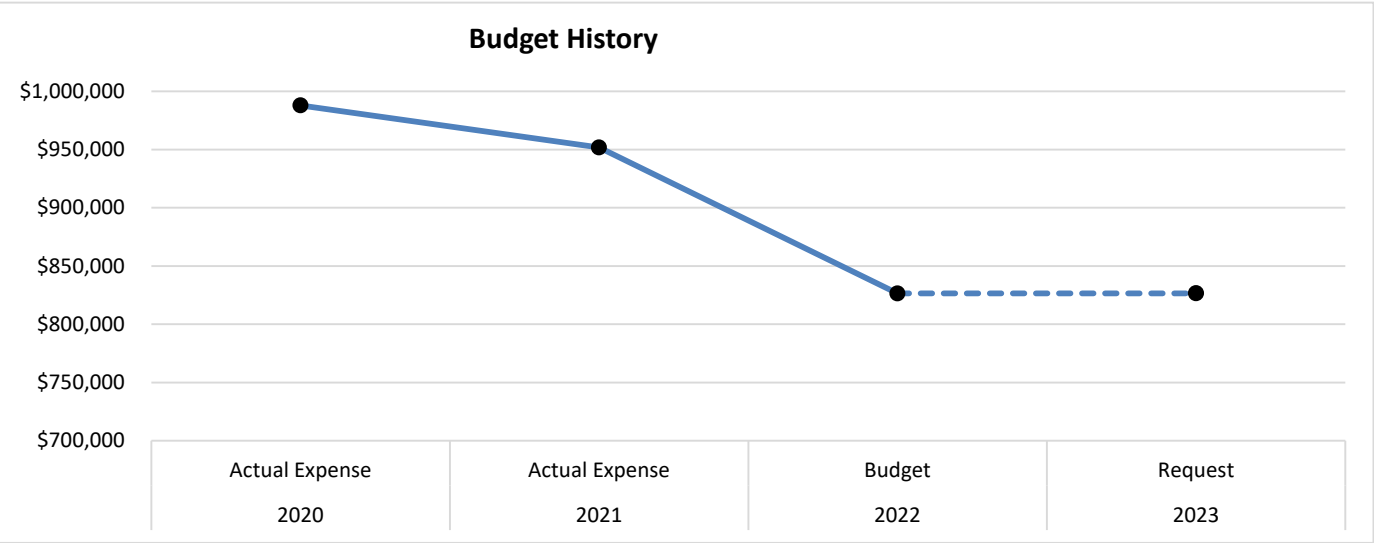
Department Head: William Keegan

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 2023:

- Level fund request; numbers will be adjusted.
- 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

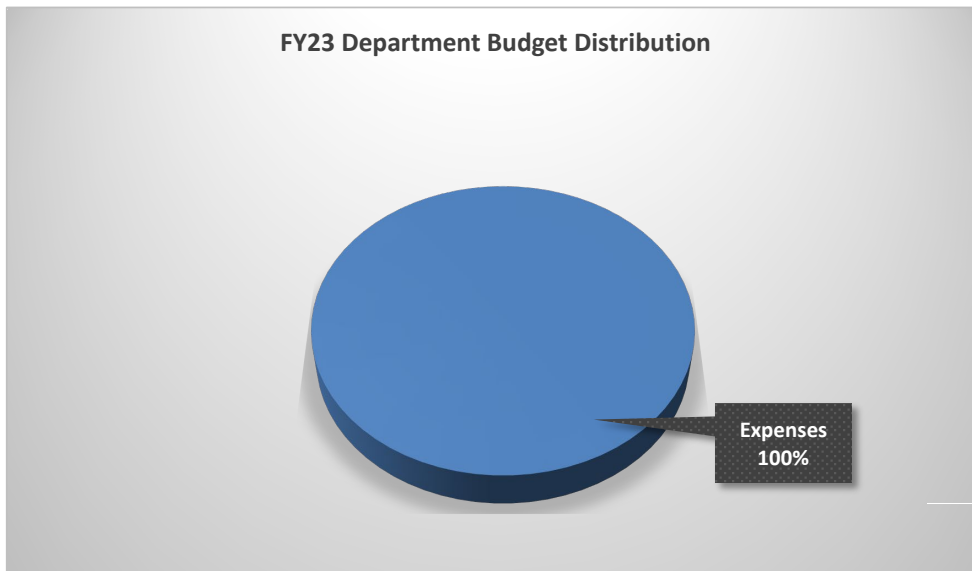
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020	2021	2022	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	987,879	951,860	826,505	826,505	-	0.00%
Total	987,879	951,860	826,505	826,505	-	0.00%



Risk Management



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022	
						\$ (+/-)	% (+/-)
WORKERS COMPENSATION	\$ 300,292	\$ 302,000	\$ 246,017	\$ 246,017	\$ 246,017	\$ -	0.00%
COMPREHENSIVE LIABILITY	\$ 638,772	\$ 599,766	\$ 534,260	\$ 534,260	\$ 534,260	\$ -	0.00%
AMBULANCE ATTENDANTS LIABILITY	\$ 7,173	\$ 5,233	\$ 10,250	\$ 10,250	\$ 10,250	\$ -	0.00%
OTHER LIABILITY INSURANCE	\$ 3,520	\$ 3,112	\$ 11,275	\$ 11,275	\$ 11,275	\$ -	0.00%
PUBLIC EMPLOYEE BOND	\$ 1,610	\$ 5,296	\$ 2,153	\$ 2,153	\$ 2,153	\$ -	0.00%
DEDUCTIBLES	\$ 36,512	\$ 36,452	\$ 22,550	\$ 22,550	\$ 22,550	\$ -	0.00%
Expenses	\$ 987,879	\$ 951,860	\$ 826,505	\$ 826,505	\$ 826,505	\$ -	0.00%

Total Department	\$ 987,879	\$ 951,860	\$ 826,505	\$ 826,505	\$ 826,505	\$ -	0.00%
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Footnotes:

Purchased Services:

Level fund requested for now until final numbers are received.

Reserve Fund



FY 2023 Operational Budget Request

Chairman: Paul Ivanovskis

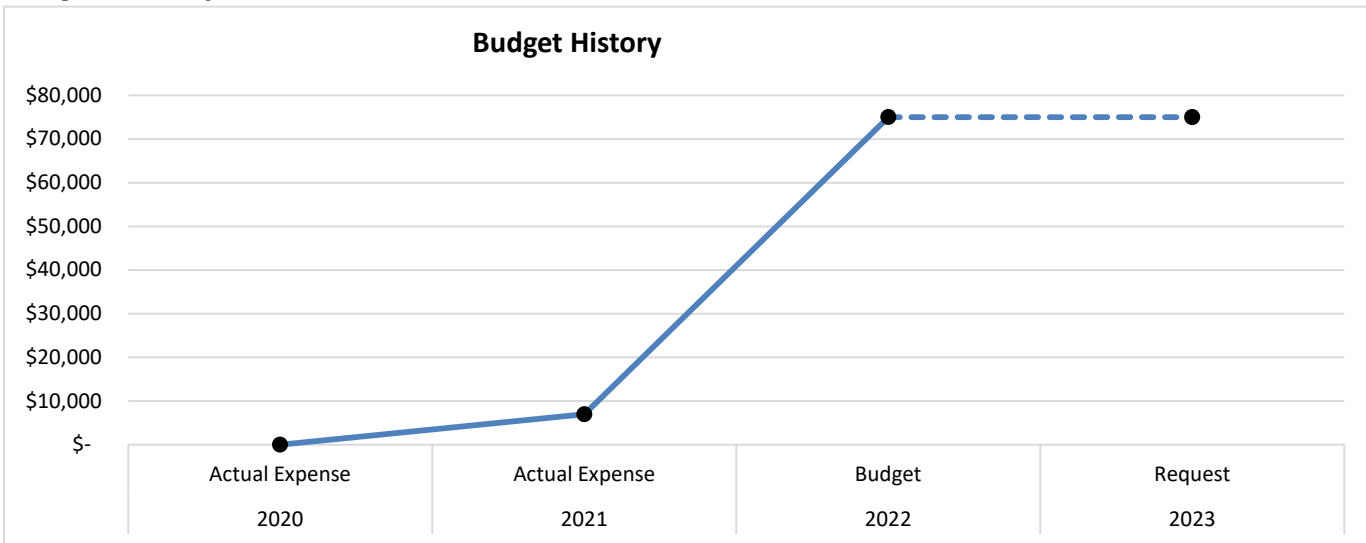
Mission:

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 2023:

- Level fund budget requested for FY23.
- 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

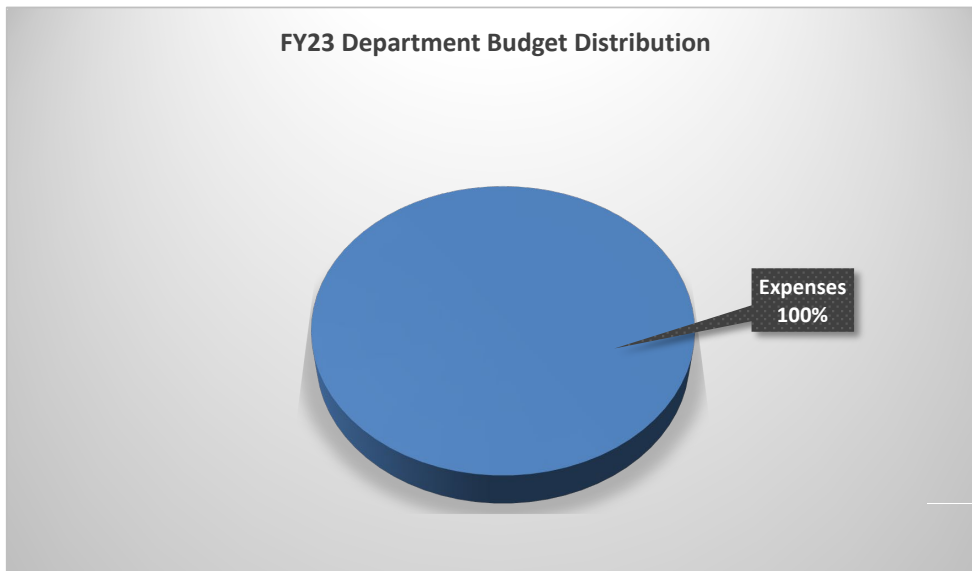
Department - Organizational Summary

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.

	2020	2021	2022	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	-	7,000	75,000	75,000	-	0.00%
Total	-	7,000	75,000	75,000	-	0.00%



Reserve Fund



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022	
						\$ (+/-)	% (+/-)
RESERVE FUND TRANSFERS	\$ -	\$ 7,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Expenses	\$ -	\$ 7,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%

Total Department	\$ -	\$ 7,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ -	0.00%
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Footnotes:

Level fund budget requested for FY23 to meet extraordinary or unforeseen expenditures per MGL Chp 40 Section 6.

Salary Reserve Fund



FY 2023 Operational Budget Request

Department Head: Bill Keegan

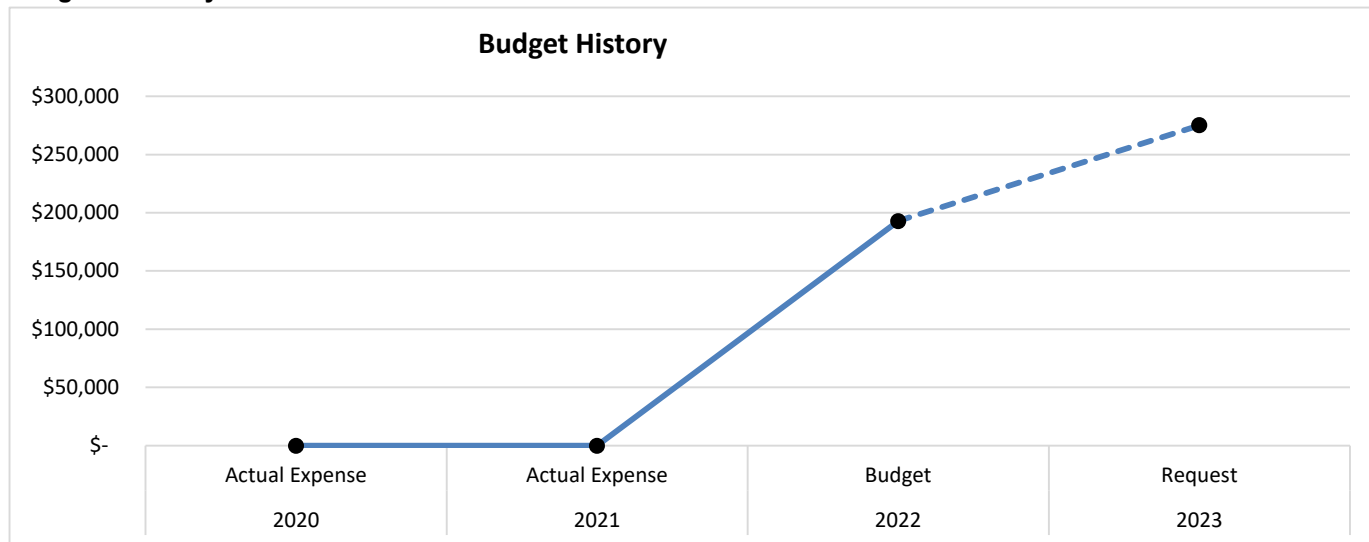
Mission:

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 2023:

- This is a new departmental budget created in 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 lessens the need for retro pay and special town meetings to fund collective bargaining contracts.

Budget Summary



Salary Reserve Fund

Department - Organizational Summary

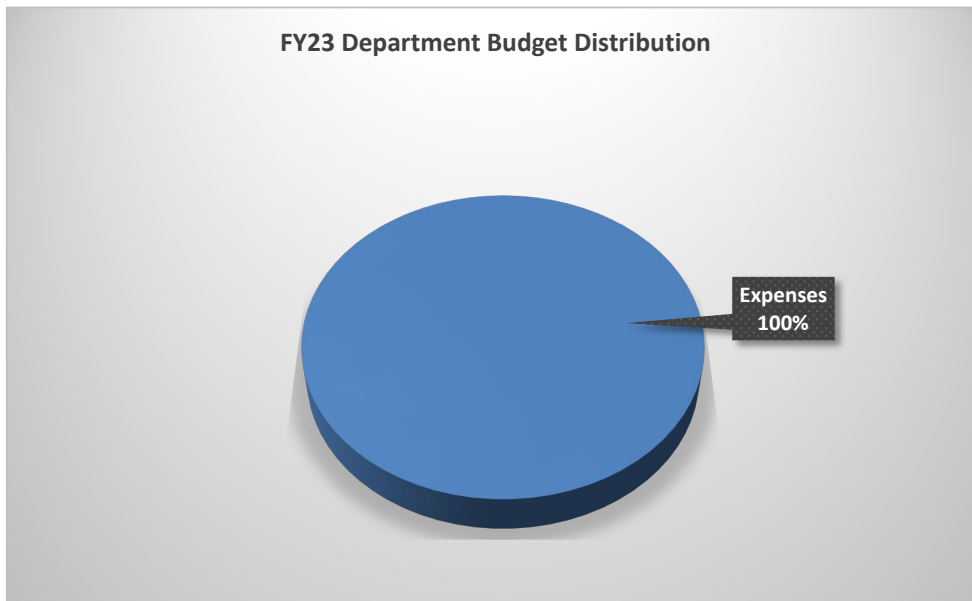
Total Staff - # of FTE's NONE

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.

	2020	2021	2022	2023	2023 vs. 2022	
	Actual Expense	Actual Expense	Revised Budget	Budget	\$ (+/-)	% (+/-)
Expenses	-	-	193,000	275,000	82,000	42.49%
Total	-	-	193,000	275,000	82,000	42.49%



Salary Reserve Fund



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022	
							\$ (+/-)	% (+/-)
SALARY RESERVE FUND TRANSFERS	¹	\$ -	\$ -	\$ 193,000	\$ 275,000	\$ 275,000	\$ 82,000	42.49%
Expenses		\$ -	\$ -	\$ 193,000	\$ 275,000	\$ 275,000	\$ 82,000	42.49%

Total Department		\$ -	\$ -	\$ 193,000	\$ 275,000	\$ 275,000	\$ 82,000	42.49%
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Footnotes:

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 2023 Unappropriated Accounts

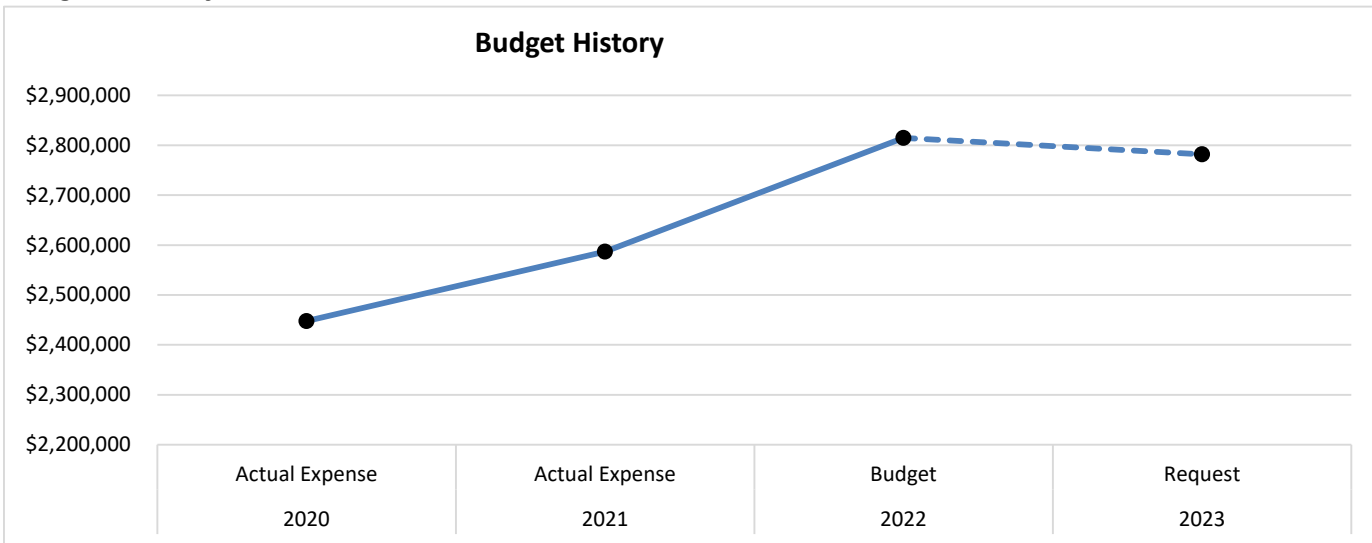
Mission:

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 FY23 Town fiscal plan allows for state & county assessments to increase/decrease based on the most recent governor's proposal.
- State charges levied on the Town by state law are not subject to Town Meeting appropriation; this budget is for informational purposes. The Town's monthly state aid distribution is reduced by these assessments.
- Before the assessment amount is finalized, it requires review and approval of the Massachusetts State Legislature and then the signature of the Governor.
- Norfolk County tax assessment is billed to the Town twice per year.

Budget Summary



State & County Assessments

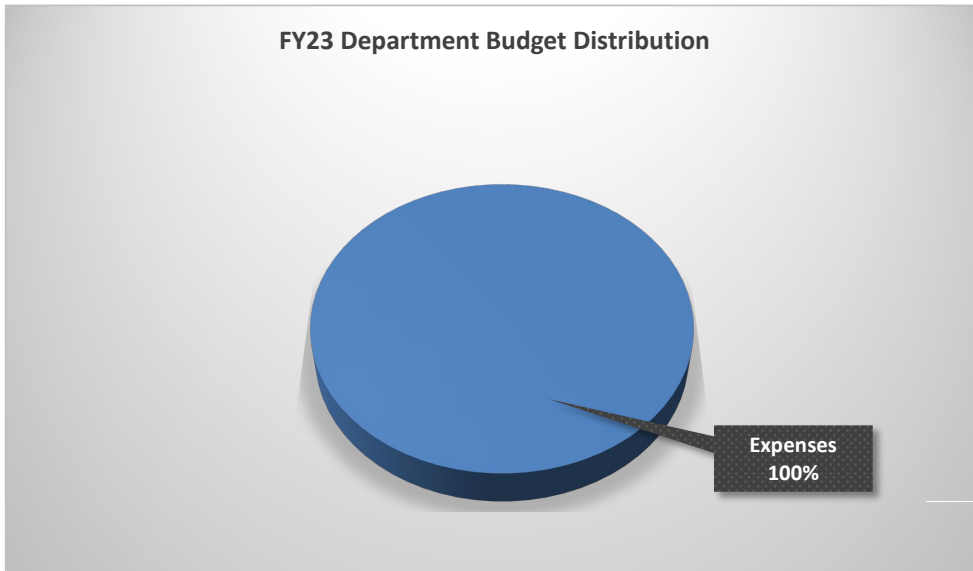
Department - Organizational Summary

Total Staff - # of FTE's NONE

Notes

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

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Expenses	2,447,845	2,587,084	2,814,695	2,781,801	(32,894)	-1.17%
Total	2,447,845	2,587,084	2,814,695	2,781,801	(32,894)	-1.17%



State & County Assessments



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
MOSQUITO CONTROL PROJECTS	\$ 83,899	\$ 90,371	\$ 88,211	\$ 88,211	\$ 88,211	\$ -	0.00%
AIR POLLUTION CONTROL	\$ 6,145	\$ 6,288	\$ 6,468	\$ 6,468	\$ 6,468	\$ -	0.00%
METRO AREA PLANNING COUNCIL	\$ 9,347	\$ 9,486	\$ 10,136	\$ 10,136	\$ 10,136	\$ -	0.00%
RMV NON-RENEWAL FEES	\$ 14,886	\$ 17,980	\$ 17,980	\$ 17,980	\$ 17,980	\$ -	0.00%
REGIONAL TRANSIT	\$ 131,352	\$ 134,635	\$ 134,635	\$ 134,635	\$ 134,635	\$ -	0.00%
SPECIAL EDUCATION ASSESSMENT	\$ -	\$ 23,738	\$ 24,687	\$ 24,687	\$ 24,687	\$ -	0.00%
SCHOOL CHOICE SENDING TUITION	\$ 77,440	\$ 95,558	\$ 175,206	\$ 175,206	\$ 175,206	\$ -	0.00%
CHARTER SCHOOL SENDING TUITION	\$ 1,960,741	\$ 2,038,828	\$ 2,180,295	\$ 2,180,295	\$ 2,180,295	\$ -	0.00%
NORFOLK COUNTY TAX	\$ 164,035	\$ 170,200	\$ 177,077	\$ 144,183	\$ 144,183	\$ (32,894)	-18.58%
Expenses	\$ 2,447,845	\$ 2,587,084	\$ 2,814,695	\$ 2,781,801	\$ 2,781,801	\$ (32,894)	-1.17%

Total Department	\$ 2,447,845	\$ 2,587,084	\$ 2,814,695	\$ 2,781,801	\$ 2,781,801	\$ (32,894)	-1.17%
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Footnotes:

Purchased Services:

Assessments are budgeted for in the Revenue model. For FY23, the budget is level with the latest FY22 proposal from the Commonwealth.

Overlay



FY 2023 Unappropriated Accounts

Mission:

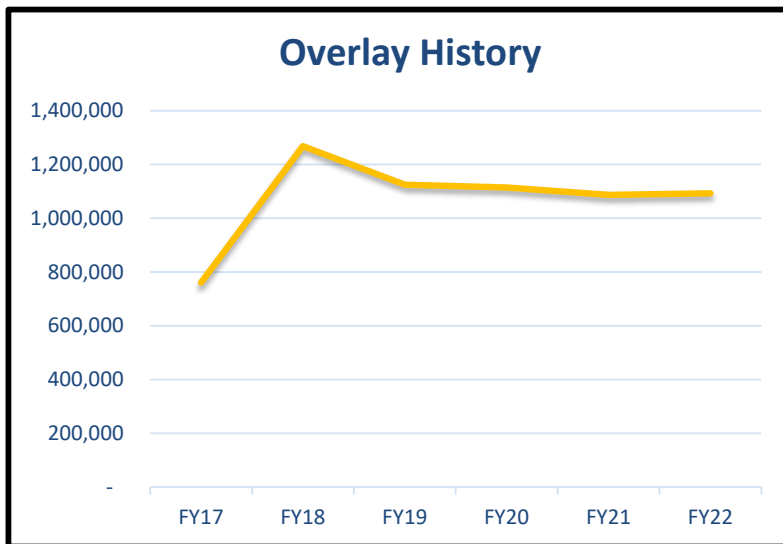
This account covers the costs of property tax abatements, exemptions, and appeals made to the State Appellate Tax Board or the courts.

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
FY22	1,093,257

Snow & Ice Deficit



FY 2023 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:

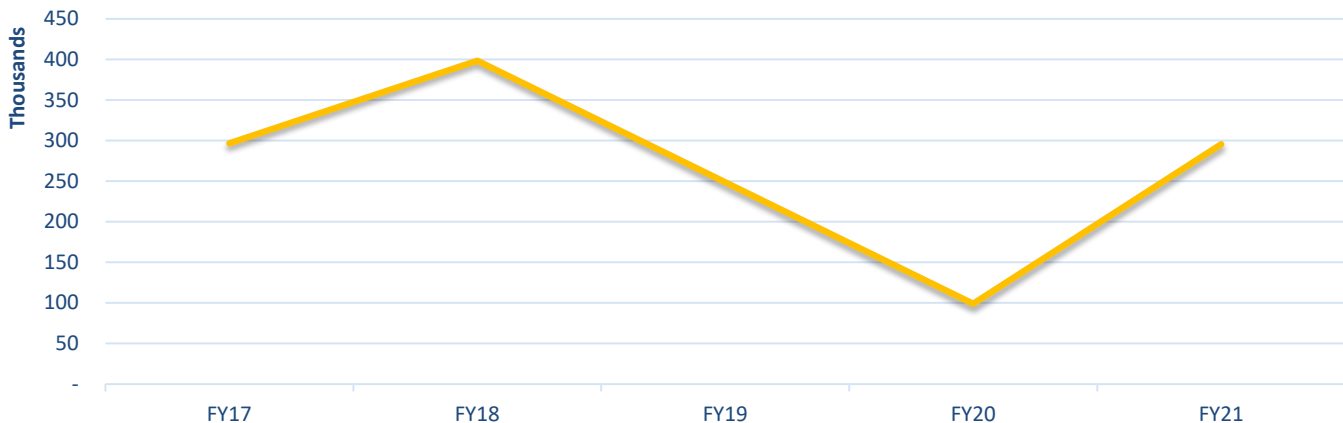
Snow removal expense is unpredictable from year to year and is subject to wide variations. The budget strategy is to recognize long-term trends without assuming a "worst-case" situation. As long as the amount originally appropriated is at least equal to the prior year's original appropriation, the state 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)
FY21	216,300.00	511,776.21	(295,476.21)

Snow & Ice Deficit History



Water Enterprise Fund



FY 2023 Operational Budget Request

Department Head: Christopher Gallagher

Mission:

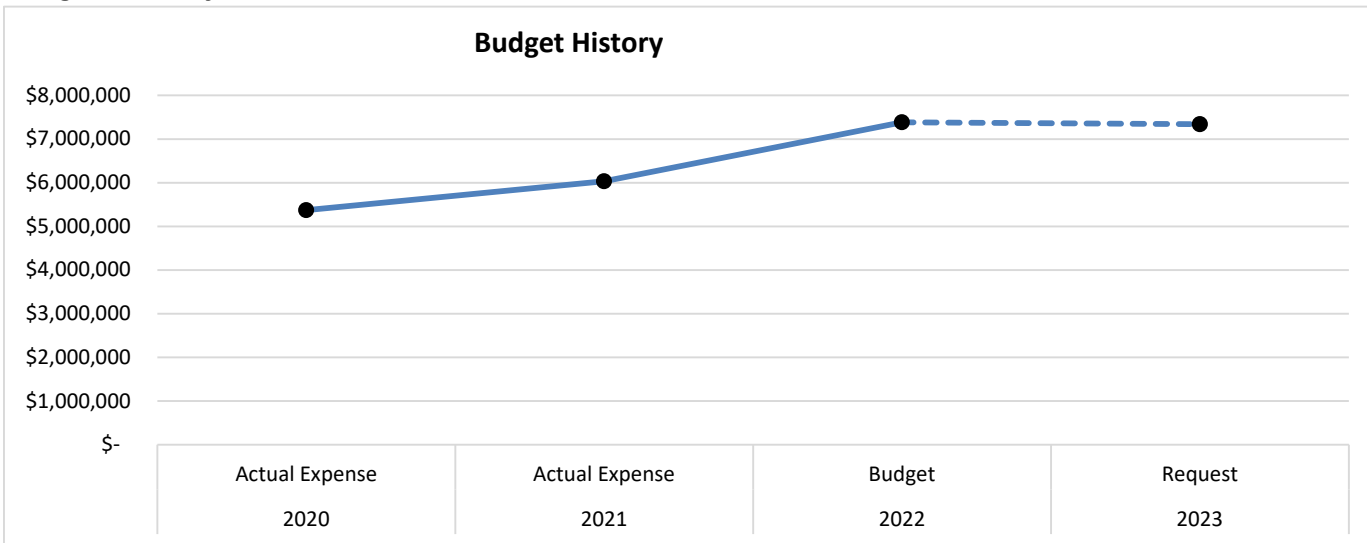
To efficiently provide high quality and sufficient quantity of safe drinking water to the community. To maintain an asset based management system for the water enterprise.

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 2023:

- Overall budget decrease of (0.58%) .
- Per directive of the Board of Water & Sewer Commission, budget was funded at level services 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.
- Building one million dollars of capital funding into the rate structure.
- Budget line items reorganized to streamline accounting.
- Added Transfers to General Fund as a line item.

Budget Summary



Water Enterprise Fund



Department Head: Christopher Gallagher

Accomplishments in FY21/22:

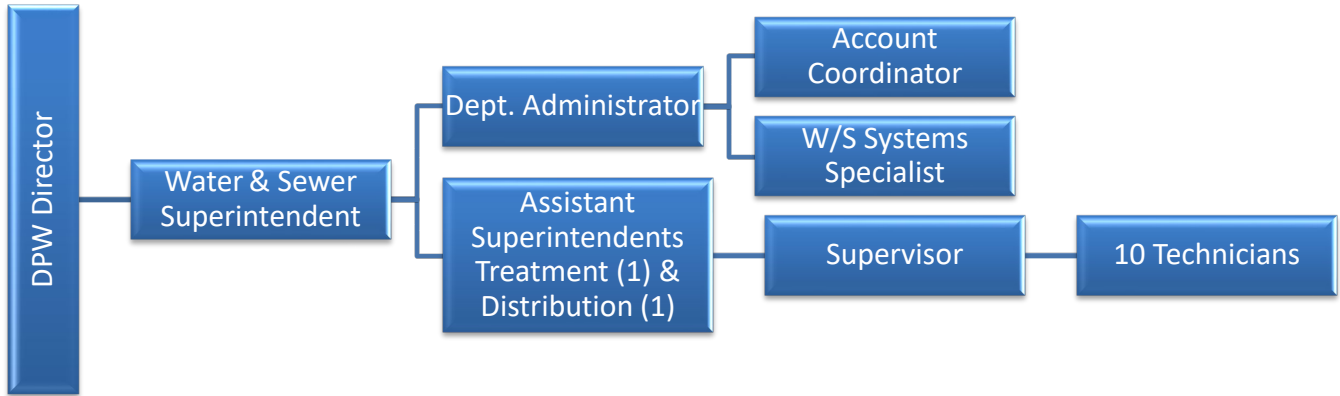
- Constructed a new one million gallon concrete storage tank on Hill St. This will provide redundancy in the system and allow for maintenance of the existing three million gallon tank.
- Completed reconstruction of Wells 7, 9, and 10 at the Oak St treatment plant.
- Full renovation of the Route 1 water tank and placed under a 15 year maintenance agreement.
- Completed water main design for West St to be included as part of the Dam Reconstruction project.
- Successfully upgraded Munis Utility billing.

Goals for FY 2023:

- Construct the replacement water main on West St.
- Finalize design and construction of raw water main from the Sprague Rd wells to Witch Pond treatment plant.
- Upgrade Itron meter reading equipment and software.
- Design water main replacement for North St, between Payson Rd and Ashcroft.
- Continue maintenance on all water tanks.
- Complete well 14 replacement and bring Witch Pond treatment plant back online.

Water Enterprise Fund

Department - Organizational Summary

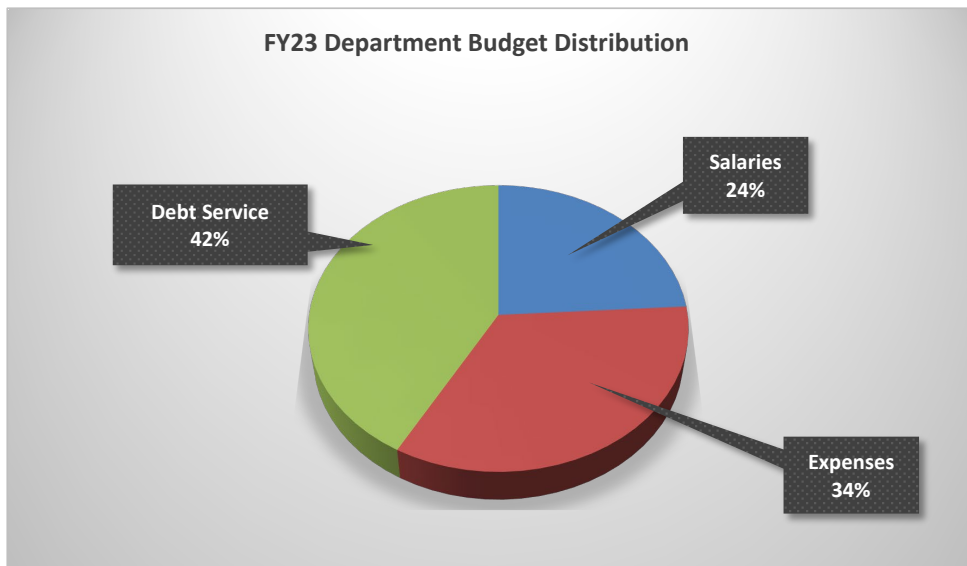


Total Staff - # of FTE's 18 FTE

Notes

Water Department: Includes the DPW Director (50%), Town Engineer (45%), GIS Tech (55%), Water Superintendent (100%), Asst Superintendents, and staff.

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	1,574,677	1,493,581	1,736,631	1,764,894	28,263	1.63%
Expenses	1,831,675	1,945,535	2,449,586	2,502,686	53,100	2.17%
Debt Service	1,964,993	2,590,834	3,196,144	3,071,865	(124,279)	-3.89%
Total	5,371,345	6,029,949	7,382,361	7,339,445	(42,916)	-0.58%



Water Enterprise Fund



Department: Line item budget

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
WATER SUPERINTENDENT	\$ 233,955	\$ 229,563	\$ 239,320	\$ 119,891	\$ 119,891	\$ (119,429)	-49.90%
DPW DIRECTOR	\$ -	\$ -	\$ -	\$ 74,039	\$ 74,039	\$ 74,039	#DIV/0!
TOWN ENGINEER	\$ -	\$ -	\$ -	\$ 49,825	\$ 49,825	\$ 49,825	#DIV/0!
ASSISTANT SUPERINTENDENT	\$ 87,482	\$ 112,915	\$ 159,169	\$ 164,788	\$ 164,788	\$ 5,619	3.53%
DEPARTMENT COORDINATOR	\$ 62,911	\$ 63,947	\$ 65,209	\$ 65,209	\$ 65,209	\$ -	0.00%
PRINCIPAL ACCOUNT CLERK	\$ 120,815	\$ 125,361	\$ 129,138	\$ 132,374	\$ 132,374	\$ 3,236	2.51%
GIS/MAPPING TECHNICIAN	\$ 41,778	\$ 43,295	\$ 45,041	\$ 46,630	\$ 46,630	\$ 1,589	3.53%
SUPERVISOR - WATER	\$ 153,237	\$ 82,669	\$ 72,275	\$ 74,827	\$ 74,827	\$ 2,552	3.53%
WATER TECHNICIANS	\$ 523,053	\$ 514,334	\$ 627,531	\$ 638,458	\$ 638,458	\$ 10,927	1.74%
WATER TREATMENT MGR	\$ 77,785	\$ 29,858	\$ -	\$ -	\$ -	\$ -	#DIV/0!
SEASONAL SALARIES	\$ -	\$ -	\$ 21,120	\$ 21,120	\$ 21,120	\$ -	0.00%
OVERTIME	\$ 57,826	\$ 54,654	\$ 48,408	\$ 48,408	\$ 48,408	\$ -	0.00%
WEEKEND DUTY	\$ 51,185	\$ 54,518	\$ 59,064	\$ 59,064	\$ 59,064	\$ -	0.00%
EMERGENCY OVERTIME	\$ 89,317	\$ 71,948	\$ 82,888	\$ 127,888	\$ 127,888	\$ 45,000	54.29%
FLUSHING PROGRAM	\$ 58,539	\$ 75,187	\$ 89,030	\$ 89,030	\$ 89,030	\$ -	0.00%
METER CHANGING	\$ 207	\$ -	\$ 15,000	\$ -	\$ -	\$ (15,000)	-100.00%
LEAK DETECTION	\$ 119	\$ 338	\$ 12,500	\$ -	\$ -	\$ (12,500)	-100.00%
TRENCH PATCHING	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ (7,000)	-100.00%
HOLIDAY OVERTIME	\$ -	\$ -	\$ 10,500	\$ -	\$ -	\$ (10,500)	-100.00%
SICK LEAVE INCENTIVE	\$ 2,073	\$ 2,984	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	0.00%
STIPENDS	\$ 5,425	\$ 4,925	\$ 5,425	\$ 5,475	\$ 5,475	\$ 50	0.92%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
LONGEVITY	\$ 8,970	\$ 8,150	\$ 8,813	\$ 8,667	\$ 8,667	\$ (146)	-1.66%
SICK LEAVE/VACATION BUY BACK	\$ -	\$ 18,935	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	0.00%
Salaries	\$ 1,574,677	\$ 1,493,581	\$ 1,736,631	\$ 1,764,894	\$ 1,764,894	\$ 28,263	1.63%
COVID-19 EXPENSES	\$ (4,205)	\$ (1,605)	\$ -	\$ -	\$ -	\$ -	0.00%
SPECIAL DETAILS	\$ 88,567	\$ 11,463	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	0.00%
CLOTHING ALLOWANCES	\$ 17,918	\$ 22,066	\$ 22,000	\$ 22,000	\$ 22,000	\$ -	0.00%
ELECTRICITY	\$ 361,292	\$ 412,349	\$ 395,000	\$ 415,000	\$ 415,000	\$ 20,000	5.06%
HEATING FUEL	\$ 6,439	\$ 11,860	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
PURCHASE OF WATER	\$ 18,731	\$ 19,892	\$ 18,000	\$ 20,000	\$ 20,000	\$ 2,000	11.11%
BUILDING MAINTENANCE	\$ 124,775	\$ 159,924	\$ 195,000	\$ 195,000	\$ 195,000	\$ -	0.00%
VEHICLE MAINTENANCE	\$ 21,839	\$ 40,409	\$ 37,500	\$ 37,500	\$ 37,500	\$ -	0.00%
METER MAINTENANCE	\$ 16,212	\$ 47,983	\$ 62,500	\$ 62,500	\$ 62,500	\$ -	0.00%
WELL MAINTENANCE	\$ -	\$ 109	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
GENERATOR MAINTENANCE	\$ -	\$ 1,135	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
EMERGENCY REPAIRS	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	#DIV/0!
TANK ASSET MANAGEMENT	\$ 201,983	\$ 202,521	\$ 226,586	\$ 226,586	\$ 226,586	\$ -	0.00%
FACILITIES RENTAL/LEASE	\$ -	\$ 5,198	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
EQUIPMENT RENTAL/LEASE	\$ -	\$ 801				\$ -	#DIV/0!
HAZARDOUS WASTE DISPOSAL	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
MONITORING/TESTING SERVICES	\$ 88,503	\$ 77,070	\$ 208,000	\$ 208,000	\$ 208,000	\$ -	0.00%
LEGAL SERVICES	\$ 4,080	\$ 4,243	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	0.00%
FINANCIAL SERVICES	\$ 2,535	\$ 2,802	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	0.00%
HEALTH/MEDICAL SERVICES	\$ 545	\$ 642	\$ 350	\$ 350	\$ 350	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ 10,497	\$ 14,771	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.00%
ENGINEERING SERVICES	\$ 103,728	\$ 64,271	\$ 125,000	\$ 125,000	\$ 125,000	\$ -	0.00%
CONTRACTED SERVICES	\$ 117,059	\$ 109,284	\$ 90,000	\$ 100,000	\$ 100,000	\$ 10,000	11.11%
POSTAGE	\$ 12,049	\$ 11,098	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	0.00%
TELEPHONE	\$ 32,111	\$ 32,903	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
ADVERTISING-GENERAL	\$ 713	\$ 1,463	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
PRINTING SERVICES	\$ 3,765	\$ 3,425	\$ 3,000	\$ 3,500	\$ 3,500	\$ 500	16.67%
SECRETARIAL SERVICES	\$ 165	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
GASOLINE	\$ 24,535	\$ 21,124	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.00%
DIESEL FUEL	\$ 3,277	\$ 5,496	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OFFICE SUPPLIES	\$ 5,353	\$ 12,411	\$ 6,500	\$ 6,500	\$ 6,500	\$ -	0.00%
IT SUPPLIES	\$ 8,346	\$ 9,055	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	0.00%
EDUCATION & SUPPLIES	\$ 21,886	\$ 10,001	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
RESURFACE MATERIALS	\$ 26,473	\$ 34,881	\$ 42,500	\$ 42,500	\$ 42,500	\$ -	0.00%
SAND & GRAVEL	\$ 7,073	\$ 32,130	\$ 21,000	\$ 21,000	\$ 21,000	\$ -	0.00%
CHEMICALS	\$ 238,263	\$ 299,220	\$ 325,000	\$ 325,000	\$ 325,000	\$ -	0.00%
SERVICE/MAIN PIPES	\$ 76,499	\$ 39,729	\$ 80,000	\$ 120,000	\$ 120,000	\$ 40,000	50.00%
MAIN PIPES	\$ 1,973	\$ 35,726	\$ 40,000	\$ -	\$ -	\$ (40,000)	-100.00%
HYDRANTS	\$ 47,900	\$ 62,427	\$ 40,000	\$ 50,000	\$ 50,000	\$ 10,000	25.00%
METER REPLACEMENT	\$ 17,469	\$ 5,332	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
SMALL TOOLS	\$ 89,515	\$ 79,289	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	0.00%
IN STATE TRAVEL	\$ 2	\$ 2	\$ 250	\$ 250	\$ 250	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 3,777	\$ 610	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
OUT OF STATE TRAVEL	\$ 185	\$ -	\$ 400	\$ 1,000	\$ 1,000	\$ 600	150.00%
DUES/SUBSCRIPTION/ MEMBERSHIPS	\$ 9,909	\$ 22,785	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0.00%
RULES & REGULATIONS	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0.00%
SPECIAL DEPARTMENT EXPENSES	\$ 7,633	\$ 8,379	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
OTHER DEPARTMENT EXPENSES	\$ 94	\$ 1,150	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
TECHNOLOGY IMPROVEMENTS	\$ 12,212	\$ 9,712	\$ 22,500	\$ 22,500	\$ 22,500	\$ -	0.00%
OFFICE EQUIPMENT/FURNISHINGS	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	0.00%
Expenses	\$ 1,831,675	\$ 1,945,535	\$ 2,449,586	\$ 2,502,686	\$ 2,502,686	\$ 53,100	2.17%
PRINCIPAL - WATER CWMP (POOL 8	\$ 25,481	\$ 25,298	\$ 25,215	\$ 29,719	\$ 29,719	\$ 4,504	17.86%
PRINCIPAL - WATER CWMP (POOL 9	\$ 1,720	\$ 1,688	\$ 1,657	\$ 1,613	\$ 1,613	\$ (44)	-2.66%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
PRINCIPAL - WATER SYS IMPROV	\$ -	\$ 317,000	\$ 325,000	\$ 340,000	\$ 340,000	\$ 15,000	4.62%
PRINCIPAL - WATER IMPROVEMENTS	\$ -	\$ -	\$ 355,000	\$ 300,000	\$ 300,000	\$ (55,000)	-15.49%
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	\$ 165,000	\$ 165,000	\$ (5,000)	-2.94%
PRINCIPAL - WTR/REUSE SYSTEM	\$ 110,000	\$ 110,000	\$ 105,000	\$ 100,000	\$ 100,000	\$ (5,000)	-4.76%
PRINCIPAL - WITCH POND WELLS	\$ 214,306	\$ 218,636	\$ 223,052	\$ 227,559	\$ 227,559	\$ 4,507	2.02%
PRINCIPAL - OAK ST TREATMENT	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000	\$ -	0.00%
<i>SUBTOTAL PRINCIPAL</i>	\$ 1,361,507	\$ 1,682,622	\$ 2,044,924	\$ 2,003,891	\$ 2,003,891	\$ (41,033)	-2.01%
INTEREST - WATER CWMP (POOL 8)	\$ 1,254	\$ 767	\$ 270	\$ -	\$ -	\$ (270)	-100.00%
INTEREST - WATER CWMP (POOL 9)	\$ 89	\$ 56	\$ 56	\$ 24	\$ 24	\$ (32)	-57.14%
INTEREST - WATER SYS IMPROV	\$ -	\$ 350,472	\$ 345,669	\$ 329,419	\$ 329,419	\$ (16,250)	-4.70%
INTEREST - WATER IMPROVEMENTS	\$ -	\$ -	\$ 277,300	\$ 252,600	\$ 252,600	\$ (24,700)	-8.91%
INTEREST - PUMPSTATION RD	\$ 407,384	\$ 387,781	\$ 380,737	\$ 361,118	\$ 361,118	\$ (19,619)	-5.15%
INTEREST - WTR/PRESSURE DIST	\$ 20,250	\$ 13,450	\$ 7,500	\$ 2,475	\$ 2,475	\$ (5,025)	-67.00%
INTEREST - WTR/REUSE SYSTEM	\$ 12,750	\$ 8,350	\$ 4,575	\$ 1,500	\$ 1,500	\$ (3,075)	-67.21%
INTEREST - WITCH POND WELLS	\$ 44,832	\$ 40,503	\$ 36,086	\$ 31,580	\$ 31,580	\$ (4,506)	-12.49%
INTEREST - OAK ST TREATMENT	\$ 113,565	\$ 103,796	\$ 94,027	\$ 84,258	\$ 84,258	\$ (9,769)	-10.39%
<i>SUBTOTAL INTEREST</i>	\$ 600,124	\$ 905,175	\$ 1,146,220	\$ 1,062,974	\$ 1,062,974	\$ (83,246)	-7.26%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
LOAN FEE - WITCH POND WELLS	\$ 3,362	\$ 3,038	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
<i>SUBTOTAL EXPENSES</i>	\$ 3,362	\$ 3,038	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
Debt Service	\$ 1,964,993	\$ 2,590,834	\$ 3,196,144	\$ 3,071,865	\$ 3,071,865	\$ (124,279)	-3.89%

Total Department	\$ 5,371,345	\$ 6,029,949	\$ 7,382,361	\$ 7,339,445	\$ 7,339,445	\$ (42,916)	-0.58%
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Footnotes:

Salaries:

Overall Salaries increase of 1.63%; adjustments made to reflect needs; created new DPW Director (50%) & Town Engineer (45%) lines to reflect Water contribution to these salaries which were previously paid out of the Water Superintendent Line; OT lines were also consolidated.

Purchased Services:

Overall Expenses increase of 2.17%; adjustments made to several budget lines to reflect needs.

Principal and Interest:

Overall 3.89% decrease to Debt Service in FY23.

Overall budget decrease of (.58%).

Sewer Enterprise Fund



FY 2023 Operational Budget Request

Department Head: Christopher Gallagher

Mission:

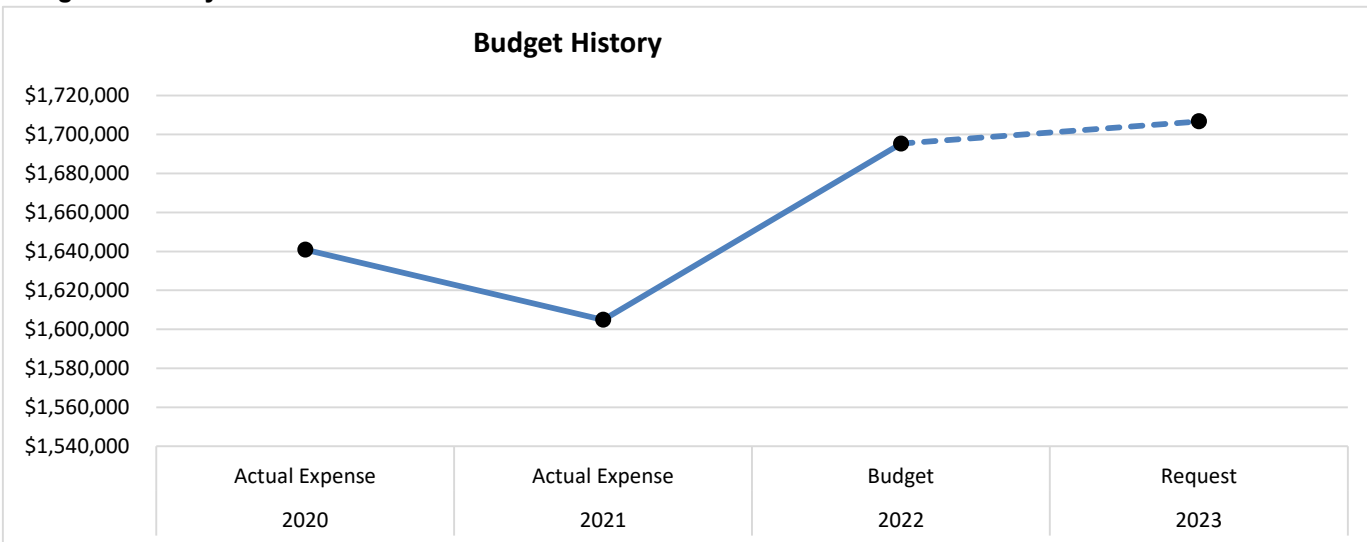
To maintain and operate the sewer collection system for the community. To develop and maintain an asset based management system for the sewer enterprise. To participate as negotiated in the Mansfield-Norton Foxborough Inter-Municipal treatment plant upgrade and expansion. Continue to develop a financing 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 2023:

- Overall budget increase of 0.67%.
- 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 Head: Christopher Gallagher

Accomplishments in FY21/22:

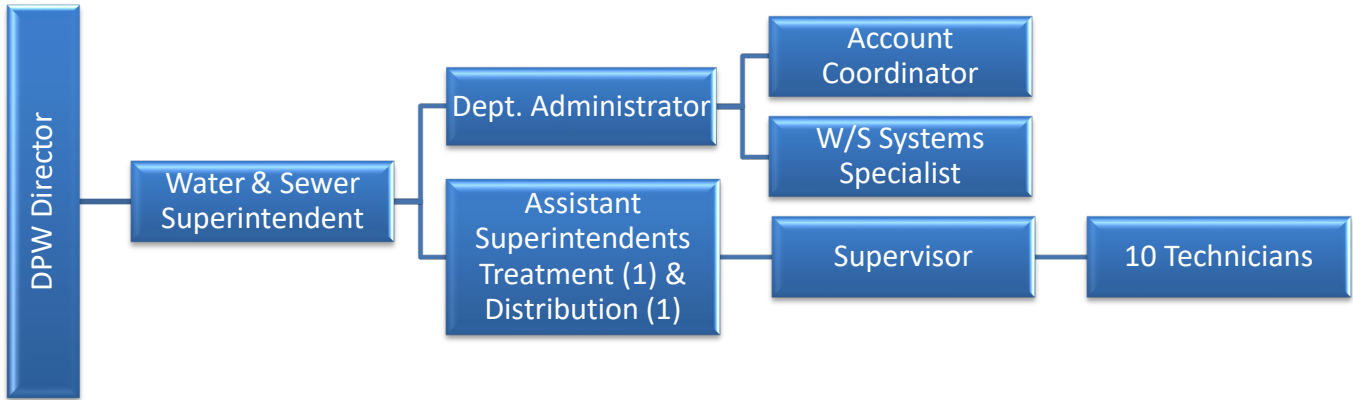
- Installed a new generator at the Morse St pump station.
- Sale of 34,000 GPD.
- Maintenance plan created and began implementation for lift station maintenance.

Goals for FY 2023:

- Coordinate with Chestnut Green Development on connection from their private system to the municipal system, resulting in an additional 25,000 GPD of capacity sold.
- Continue maintenance plan on lift stations.
- Continue I&I program.

Sewer Enterprise Fund

Department - Organizational Summary

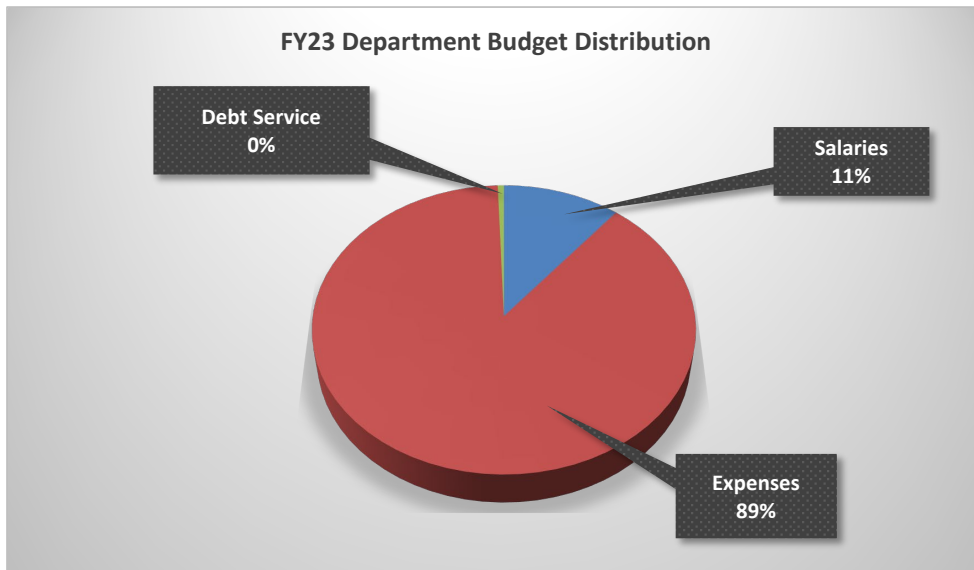


Total Staff - # of FTE's 18 FTE

Notes

Sewer Department: Includes the DPW Director (10%), Town Engineer (20%), GIS Tech (20%), Asst Superintendents, and staff.

	2020 Actual Expense	2021 Actual Expense	2022 Revised Budget	2023 Budget	2023 vs. 2022	
					\$ (+/-)	% (+/-)
Salaries	153,906	154,853	181,056	185,143	4,087	2.26%
Expenses	1,416,517	1,439,774	1,504,344	1,511,850	7,506	0.50%
Debt Service	70,383	10,215	9,945	9,675	(270)	-2.71%
Total	1,640,806	1,604,842	1,695,345	1,706,668	11,323	0.67%



Sewer Enterprise Fund



Department: Line item budget

		2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
WATER SUPERINTENDENT	¹	\$ 32,698	\$ 34,176	\$ 35,980	\$ -	\$ -	\$ (35,980)	-100.00%
DPW DIRECTOR	²	\$ -	\$ -	\$ -	\$ 14,809	\$ 14,809	\$ 14,809	#DIV/0!
TOWN ENGINEER	³	\$ -	\$ -	\$ -	\$ 22,146	\$ 22,146	\$ 22,146	#DIV/0!
ASSISTANT SUPERINTENDENT		\$ 9,720	\$ 12,546	\$ 17,686	\$ 18,311	\$ 18,311	\$ 625	3.53%
DEPARTMENT COORDINATOR		\$ 6,990	\$ 7,105	\$ 7,246	\$ 7,355	\$ 7,355	\$ 109	1.51%
PRINCIPAL ACCOUNT CLERK		\$ 13,424	\$ 13,929	\$ 14,349	\$ 14,709	\$ 14,709	\$ 360	2.51%
GIS/MAPPING TECHNICIAN		\$ 15,192	\$ 15,744	\$ 16,379	\$ 16,957	\$ 16,957	\$ 578	3.53%
SUPERVISOR - WATER		\$ 17,026	\$ 9,185	\$ 8,031	\$ 8,315	\$ 8,315	\$ 284	3.54%
WATER TECHNICIANS		\$ 57,018	\$ 57,149	\$ 66,735	\$ 67,896	\$ 67,896	\$ 1,161	1.74%
OVERTIME		-	\$ -	\$ 2,750	\$ 2,750	\$ 2,750	\$ -	0.00%
EMERGENCY OVERTIME		\$ 398	\$ 1,856	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
LEAK DETECTION		-	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.00%
SICK LEAVE INCENTIVE		\$ 227	\$ 332	\$ 200	\$ 200	\$ 200	\$ -	0.00%
STIPENDS		\$ 200	\$ 200	\$ 200	\$ 210	\$ 210	\$ 10	5.00%
LONGEVITY		\$ 1,013	\$ 925	\$ 1,000	\$ 985	\$ 985	\$ (15)	-1.50%
SICK LEAVE/VACATION BUY BACK		\$ -	\$ 1,706	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
Salaries		\$ 153,906	\$ 154,853	\$ 181,056	\$ 185,143	\$ 185,143	\$ 4,087	2.26%
SPECIAL DETAILS		\$ 735	\$ 1,540	\$ 700	\$ 700	\$ 700	\$ -	0.00%
CLOTHING ALLOWANCES		-	\$ -	\$ 1,600	\$ 1,600	\$ 1,600	\$ -	0.00%
ELECTRICITY		\$ 6,427	\$ 9,384	\$ 8,500	\$ 9,500	\$ 9,500	\$ 1,000	11.76%
HEATING FUEL		\$ 790	\$ 1,293	\$ 900	\$ 1,200	\$ 1,200	\$ 300	33.33%
BUILDING MAINTENANCE		\$ 9,534	\$ 19,582	\$ 4,000	\$ 15,000	\$ 15,000	\$ 11,000	275.00%
VEHICLE MAINTENANCE		\$ 1,800	\$ 16,500	\$ 500	\$ 1,000	\$ 1,000	\$ 500	100.00%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
METER MAINTENANCE	\$ 5,250	\$ 6,383	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%
SYSTEM REPAIRS & MAINTENANCE	\$ 237,181	\$ 88,180	\$ 45,000	\$ 60,000	\$ 60,000	\$ 15,000	33.33%
FACILITIES RENTAL/LEASE	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
MONITORING/TESTING SERVICES	\$ 364	\$ 256	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.00%
SEWER COLLECTION SYSTEM COSTS	\$ -	\$ 101,635	\$ 105,000	\$ 106,000	\$ 106,000	\$ 1,000	0.95%
INFLOW/INFILTRATION	\$ -	\$ 3,680	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0.00%
LEGAL SERVICES	\$ 249	\$ 200	\$ 12,500	\$ 12,500	\$ 12,500	\$ -	0.00%
HEALTH/MEDICAL SERVICES	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
TRAINING & DEVELOPMENT	\$ -	\$ 7,456	\$ 500	\$ 1,500	\$ 1,500	\$ 1,000	200.00%
ENGINEERING SERVICES	\$ 27,418	\$ 20,134	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.00%
TELEPHONE	\$ 1,681	\$ 1,599	\$ 9,000	\$ 6,000	\$ 6,000	\$ (3,000)	-33.33%
ADVERTISING-GENERAL	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
PRINTING SERVICES	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
SECRETARIAL SERVICES	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0.00%
GASOLINE	\$ 2,726	\$ 2,347	\$ 2,094	\$ -	\$ -	\$ (2,094)	-100.00%
DIESEL FUEL	\$ 364	\$ 611	\$ -	\$ -	\$ -	\$ -	#DIV/0!
OFFICE SUPPLIES	\$ 385	\$ -	\$ 250	\$ 250	\$ 250	\$ -	0.00%
IT SUPPLIES	\$ 536	\$ -	\$ 2,200	\$ 2,500	\$ 2,500	\$ 300	13.64%
RESURFACE MATERIALS	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
SAND & GRAVEL	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$ -	0.00%
CHEMICALS	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 5,000	\$ (15,000)	-75.00%
SMALL TOOLS	\$ 59	\$ 64	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0.00%
OTHER PUBLIC WORKS SUPPLIES	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%
REGIONAL SEWER ASSESSMENT	\$ 1,118,619	\$ 1,157,654	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -	0.00%
IN STATE TRAVEL	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ -	0.00%
MEETINGS & CONFERENCES	\$ 929	\$ 150	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
OUT OF STATE TRAVEL	\$ 567	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0.00%
DUES AND MEMBERSHIPS	\$ 903	\$ 903	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.00%
RULES & REGULATIONS	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.00%

	2020 Actual Expense	2021 Actual Expense	2022 Budget	2023 Request	2023 Town Manager	2023 vs. 2022 \$ (+/-) % (+/-)	
TECHNOLOGY IMPROVEMENTS	\$ -	\$ 223	\$ 12,500	\$ 10,000	\$ 10,000	\$ (2,500)	-20.00%
Expenses	\$ 1,416,517	\$ 1,439,774	\$ 1,504,344	\$ 1,511,850	\$ 1,511,850	\$ 7,506	0.50%
PRINCIPAL - SWR/GREENVIEW 2	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
PRINCIPAL - SWR/GRNVW (98-101)	\$ 3,083	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
PRINCIPAL - SWR/GRNVW (99-14)	\$ 56,815	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<i>SUBTOTAL PRINCIPAL</i>	\$ 68,898	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	0.00%
INTEREST - SWR/GREENVIEW 2	\$ 1,485	\$ 1,215	\$ 945	\$ 675	\$ 675	\$ (270)	-28.57%
<i>SUBTOTAL INTEREST</i>	\$ 1,485	\$ 1,215	\$ 945	\$ 675	\$ 675	\$ (270)	-28.57%
Debt Service	\$ 70,383	\$ 10,215	\$ 9,945	\$ 9,675	\$ 9,675	\$ (270)	-2.71%

Total Department	\$ 1,640,806	\$ 1,604,842	\$ 1,695,345	\$ 1,706,668	\$ 1,706,668	\$ 11,323	0.67%
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Footnotes:

Salaries:

¹⁻³ Added new lines to reflect Sewer Fund contribution to the salaries of the DPW Director (10%) and Town Engineer (20%); these were previously paid out of the Water Superintendent line. Overall 2.26% increase to salaries.

Overall reallocation/adjustment of expense lines resulting in overall budget increase of 0.67%.



Five-Year Capital Plan

FY2023-FY2027

FY23 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	
Police	Body Cameras	196,020	Free Cash
TOTAL POLICE		196,020	
Fire	Engine & Ambulance Lease	207,137	Ambulance Fund
TOTAL FIRE		207,137	
Joint Public Safety Bldg	Replace, Seal & Epoxy Apparatus Floor	115,000	Free Cash
Joint Public Safety Bldg	Uninterruptible Power Supply (UPS) Replacement	78,000	Free Cash
TOTAL JOINT PUBLIC SAFETY BUILDING		193,000	
School	Computer/Software/Printer Upgrades & Replacement	200,000	Free Cash
School	77 Passenger School Bus	87,950	Free Cash
School	35 Passenger Mini Bus (2)	183,900	Free Cash
School	Copiers	40,000	Free Cash
School	Music Dept Equipment Replacement	56,000	Free Cash
TOTAL SCHOOL DEPARTMENT		567,850	
Public Works	Street Sweeper/5yr Rent to own	51,230	Free Cash
Public Works	DPW Facility Master Plan & Addition	150,000	Free Cash
Public Works	Replace Rollaway Lifts	45,000	Free Cash
Public Works	Replace Two 6-Wheel Dump Trucks	410,000	Free Cash
Public Works	Replace 1-Ton Dump Truck	85,000	Free Cash
TOTAL HIGHWAY DEPARTMENT		741,230	
TOTAL GENERAL FUND REQUESTS		2,090,237	
Water	Excavator - Addition	90,000	Water Retained Earnings
Water	North Street Water Main Replacement	1,000,000	Water Retained Earnings
Water/Sewer	Chevy 3500	75,000	Water/Sewer Retained Earnings
Water/Sewer	Chevy 3500 - Meter Reading	75,000	Water/Sewer Retained Earnings
Water/Sewer	Chevy Tahoe	45,500	Water/Sewer Retained Earnings
TOTAL WATER/SEWER ENTERPRISE FUND REQUESTS		1,285,500	
TOTAL ENTERPRISE FUND REQUESTS		1,285,500	
CHAPTER 90 est.	Street Reconstruction	650,000	Chapter 90 & TNC
Meals Tax	Street Reconstruction	350,000	Meals Tax
TOTAL HIGHWAY IMPROVEMENTS/MEALS TAX FUND REQUEST		1,000,000	
GRAND TOTAL CIP REQUESTS		4,375,737	

5 YEAR CAPITAL PLAN and ASSUMED FUNDING

Five-Year CIP Plan (FY 23-27)	5 YEAR FORECAST											
	FY 18 Budget	FY 19 Budget	FY 20 Budget	FY21 Budget	FY22 Budget	TOTAL FY 18-22	FY 23 Plan	FY 24 Plan	FY 25 Plan	FY 26 Plan	FY 27 Plan	TOTAL FY 22-27
TOWN WIDE												
Vehicles & Equipment												
Management Information Systems	100,000	100,000	100,000	100,000	150,000	550,000	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						-
Vehicles & Equipment												
Vehicles	32,000					32,000						-
POLICE												
Facilities, Vehicles & Equipment												
Vehicles	34,000					34,000						-
Communications System Upgrade	200,000					200,000						-
Joint Public Safety Building Security Cameras			150,000			150,000						-
Technology Improvements	50,000					50,000						-
Radio Infrastructure Repair/Renovation						-						-
Replace Prisoner Van						-		80,000				80,000
Taser Replacement						-			100,000			100,000
Portable Radios						-				200,000		200,000
Body Cameras						-	196,020					196,020
Weapon / Finger Print Systems		40,088				40,088						-
FIRE												
Facilities, Vehicles & Equipment												
Ambulance Replacement		348,000			55,000	403,000						-
Ambulance Addition					55,000	55,000						-
Engine & Ambulance Lease						-	207,137	207,137	207,137	207,137	207,137	1,035,685
Ladder Truck		1,060,000				1,060,000						-
Engine Replacement					125,000	125,000						-
Squad 1 & 4						-						-
Cars 1, 2, 4 & Pick-Up						-						-
Communications System Upgrade		61,243				61,243						-
Database Management Software						-						-
Squad Apparatus Re-chassis (2) Rehabilitation				229,500		229,500						-
Staff Command Vehicle				59,500		59,500						-
Replace Car 3						-		62,000				62,000
Replace Car 4						-			65,000			65,000
SCBA Replacement						-			650,000			650,000
JOINT PUBLIC SAFETY BUILDING												
Facilities, Vehicles & Equipment												
Repair, Seal, & Epoxy Floor						-	115,000					115,000
Uninterruptible Power Supply (UPS) Replacement - Life Safety						-	78,000					78,000
Garage Door Replacement						-		225,000				225,000
INSPECTIONS												
Vehicles & Equipment												
Permitting System						-						-
Replace Inspections Vehicle					35,000	-						-

5 YEAR CAPITAL PLAN and ASSUMED FUNDING

Five-Year CIP Plan (FY 23-27)	5 YEAR FORECAST											
	FY 18 Budget	FY 19 Budget	FY 20 Budget	FY21 Budget	FY22 Budget	TOTAL FY 18-22	FY 23 Plan	FY 24 Plan	FY 25 Plan	FY 26 Plan	FY 27 Plan	TOTAL FY 22-27
DEPARTMENT/Description												
HIGHWAY												
Infrastructure												
Street Reconstruction (CHP 90)	985,799	860,000	888,777	650,000	623,656	4,008,232	650,000	650,000	650,000	650,000	650,000	3,250,000
Street Reconstruction (Meals Tax)						-	350,000	350,000	350,000	350,000	350,000	1,750,000
Facilities												
DPW Facility Study						-	150,000	750,000	750,000	750,000		2,400,000
DPW Facility Renovation & Addition						-						-
Vehicles & Equipment												
Highway Division	215,900	504,800	159,000			879,700						-
Tree & Park Division		48,500				48,500						-
Street Sweeper				55,000	51,230	106,230	51,230	51,230				102,460
Lawn Mowers					30,000	30,000						-
Two 6-Wheel Dump Trucks						-	410,000					410,000
1-Ton Dump Truck						-	85,000	85,000				170,000
Chevy 3500						-			75,000			75,000
Chevy Tahoe						-			45,000			45,000
Front End Loader						-		210,000				210,000
Rollaway Lifts						-	45,000					45,000
RECREATION												
Facilities												
Renovate Booth Playground			85,213			85,213						-
HISTORICAL COMMISSION												
Facilities												
Gravestone Restoration			25,000			25,000						-
TOTAL MUNICIPAL	1,662,699	3,022,631	1,532,990	1,144,000	1,124,886	8,487,206	2,522,387	2,820,367	3,042,137	2,307,137	1,357,137	12,049,165
FOXBOROUGH PUBLIC SCHOOLS												
Facilities												
Burrell School Rehabilitation		34,057,338				34,057,338						-
MSBA Feasibility Studies						-						-
Athletic Fields/Facilities		1,150,000				1,150,000						-
Vehicles & Equipment												
Buses & Vans	233,000	261,000	160,000	82,500	246,000	982,500	271,850	175,900	184,950	277,900	293,900	1,204,500
Technology/Networking	190,000	190,000	190,000	100,000	100,000	770,000	200,000	200,000	200,000	200,000		800,000
Office Copiers	40,000	40,000	40,000		40,000	160,000	40,000	40,000	40,000	40,000		160,000
Music/Band Equipment		26,000				26,000	56,000	50,000				106,000
TOTAL FOXBOROUGH SCHOOLS	463,000	35,724,338	390,000	182,500	386,000	37,145,838	567,850	465,900	424,950	517,900	293,900	2,270,500
WATER												
Infrastructure												
Recondition Wells		100,000	340,000			440,000						-
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						-
Water Main Replacement						-		4,000,000				4,000,000
North Street Water Main						-	1,000,000					1,000,000

5 YEAR CAPITAL PLAN and ASSUMED FUNDING

Five-Year CIP Plan (FY 23-27)	5 YEAR FORECAST											
	FY 18 Budget	FY 19 Budget	FY 20 Budget	FY21 Budget	FY22 Budget	TOTAL FY 18-22	FY 23 Plan	FY 24 Plan	FY 25 Plan	FY 26 Plan	FY 27 Plan	TOTAL FY 22-27
DEPARTMENT/Description												
WATER												
Facilities												
Storage Tanks						-						-
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						-						-
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						-	90,000					90,000
Chevy 3500						-	75,000		75,000			150,000
Chevy 3500 - Meter Reading						-	75,000					75,000
Chevy Tahoe						-	45,500					45,500
Ford F350						-		45,000				45,000
SEWER												
Infrastructure												
Town WWTF & Collection System	500,000					500,000						-
Purchase Sewer Capacity	352,200					352,200						-
Infiltration & Repair			100,000			100,000						-
SCADA System Upgrade - Add Sewer			100,000	50,000		150,000						-
Vehicles & Equipment												
Vehicle Replacement	80,000		40,000			120,000						-
TOTAL ENTERPRISE FUNDS	1,427,200	607,300	1,634,000	9,690,000	-	13,358,500	1,285,500	4,045,000	75,000	-	-	5,405,500
GRAND TOTAL	3,552,899	39,354,269	3,556,990	11,016,500	1,510,886	58,991,544	4,375,737	7,331,267	3,542,087	2,825,037	1,651,037	19,725,165
Actual / Proposed Funding:												
General Obligation Bonding		15,340,300				15,340,300						-
MSBA/Other Grant Reimbursement		15,331,279				15,331,279	196,020					196,020
Taxation						-						-
Free Cash and/or Grant	1,676,302	2,560,376	984,213	387,500	652,230	6,260,621	1,687,080	2,017,130	1,544,950	1,617,900	443,900	7,310,960
Stabilization-Capital		2,100,000				2,100,000						-
Ambulance Receipts		659,243		229,500	235,000	1,123,743	207,137	207,137	857,137	207,137	207,137	1,685,685
Apparatus Receipts				59,500		59,500		62,000	65,000			-
Overlay Surplus		1,000,000				1,000,000						-
Chapter 90	645,397	650,000	650,000	650,000	623,656	3,219,053	650,000	650,000	650,000	650,000	650,000	3,250,000
Meals Tax	270,000	210,000	238,777			718,777	350,000	350,000	350,000	350,000	350,000	1,750,000
Reallocation of Prior Yr. Vote		85,771				85,771						-
Special Revenue Funds	34,000	810,000	50,000			894,000						-
Water Receipts & Bonding	495,000	607,300	519,000	9,400,000		11,021,300	1,000,000	4,000,000				5,000,000
Water Retained Earnings			875,000	240,000		1,115,000	265,950	40,500	67,500			373,950
Sewer Receipts & Bonding	80,000		240,000			320,000						-
Sewer Retained Earnings	352,200			50,000		402,200	19,550	4,500	7,500			31,550
	3,552,899	39,354,269	3,556,990	11,016,500	1,510,886	58,991,544	4,375,737	7,331,267	3,542,087	2,825,037	1,651,037	19,725,165



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)

By or On Date	Description	Owner
Early-Mid October	Joint Town & School Administrative Leadership Mtg. to Frame Budget Process	TM / ATM / Finance / School Administration
October	Review Revenue Forecast with Board of Selectmen & School Committee	TM / Finance / BOS / School Committee
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 Department Heads & School Administration
Middle of December	School Committee Public Review of School Budget & Due to Finance Department	School Administration & School Committee
First Week of December	Notify All Department Heads that Annual Town Warrant is open & Articles may be submitted (deadline of	Town Manager
End of December	Budget Document Requests Prepared & Distributed	Finance
Early January	Town Administration Review of Dept. Budgets	TMO / ATM / Finance / Department Heads
Mid January	Town Manager Recommended Budget Prepared & Distributed to BOS	TMO / Finance / BOS
1/15	Articles are due to Town Managers Office (placeholder or final language)	TMO / Department Heads
Mid January	Preliminary Balanced Budget Review with BOS	TMO / ATM / Finance / BOS
Mid January	Non-Budgetary Financial Articles Review with Advisory Committee	Finance / Advisory Committee
Late January	BOS Reviewed Budgets & Prepared & Distributed to Advisory Committee	Finance
Late January	School Comm. Public Review & Vote of Recommended School Budget	School Administration & School Committee
Late January	Advisory Liaison and Committee Initial Reviews of Budget Requests	Advisory Committee / Department Heads
February 15th	Warrant officially closes (final language)	Town Manager
BOS Meeting post February 15th	Draft Warrant submitted to the Board of Selectmen for review & consideration to include each article on Warrant	Town Manager / BOS
Post BOS Vote on Warrant Articles	Draft Warrant submitted to the Advisory Committee	Town Manager / Advisory Committee
Late February	Advisory Liaison and Committee Reviews of Budget Requests	Advisory Committee / Department Heads
By the middle of February	C.I.P. Requests Reviewed & Distributed to C.I.P. Committee	Finance
By the middle of February	Advisory Liaison and Committee Initial Reviews of Budget Requests	Advisory Committee / Department Heads
First Saturday in March	Capital Improvement Committee Review of C.I.P. Requests (<i>Saturday</i>)	Department Heads / C.I.P. Committee
At the next BOS meeting after CIP meeting	Board of Selectmen Review of C.I.P. Requests	TM / ATM / Finance / BOS
At the next AdComm meeting after CIP meeting	Advisory Committee Review of C.I.P. Requests	TM / ATM / Finance / AdComm
End of March	Comprehensive Balanced Budget Document Prepared & Distributed	TM / ATM / Finance
Early April	Selectmen Final Recommendations on Budgets	Board of Selectmen
Early April	Advisory Committee Final Recommendations on Budgets	Advisory Committee
Middle of April	Final Budget Document / Warrant Sent to Printer	Town Manager / Finance / Website
End of April	AdComm Recommendations Submitted to Newspaper	Advisory Committee
Seven Days before Town Elections	Annual Town Report to be available in print & posted to website	Town Manager
Seven Days before Town Elections	AdComm Recommendations Published + sent to Town Managers Office to print & Warrant Posted + sent to printer	Foxborough Reporter & Town Manager
First Monday in May	Town Elections	Town Clerk
Second Monday in May	Annual Business Meeting	BOS / Town Moderator / AdComm / Town Clerk
Second Monday in May	Town Meeting - To Approve Budgets	Town Leadership & Voters
Following Town Meeting	All Posted Warrants are removed	Town Clerk
Fourth Week in May	Debrief Meeting with BOS Chair, Ad Com Chair, Town Manager's Office	Town Manager / BOS / AdComm
Last BOS Meeting in June	Town Manager Transfers to be approved by Board of Selectmen	Board of Selectmen
Late June	Approve Reserve Fund & Town Manager Transfers	Advisory Committee

KEY	
Board of Selectmen	BOS
Town Manager	TM
Assistant Town Manager	ATM
Advisory Committee	AdComm

*School Administration consists of Superintendent, Assistant Superintendent & Business Administrator

BUDGET MILESTONE CALENDAR FY2023

By or On Date	Description	Owner
Thursday, October 14, 2021	Joint Town & School Administrative Leadership Mtg. to Frame Budget Process	TM / ATM / Finance / School Administration
Tuesday, November 23, 2021	Review Revenue Forecast with Board of Selectmen & School Committee	TM / Finance / BOS / School Committee
Wednesday, November 24, 2021	Budget Templates & Guidance Memo Distributed to Municipal Dept. Heads	Finance
Monday, November 29, 2021	Budget Guidance Reviewed with Town Dept. Heads at Staff Mtg.	Town Manager & Finance
Friday, December 10, 2021	All Municipal Budget Requests, Including Capital Items, Due to Finance	All Department Heads & School Administration
Friday, December 17, 2021	School Committee Public Review of School Budget & Due to Finance Department	School Administration & School Committee
December 8, 2021 & January 4, 2022	Notify All Department Heads that Annual Town Warrant is open & Articles may be submitted (deadline of Jan 15)	Town Manager
Friday, December 17, 2021	Budget Document Requests Prepared & Distributed	Finance
Monday, January 3, 2022	Town Administration Review of Dept. Budgets	TM / ATM / Finance / Department Heads
Tuesday, January 11, 2022	Town Manager Recommended Budget Prepared & Distributed to BOS	TMO / Finance / BOS
Saturday, January 15, 2022	Articles are due to Town Managers Office (placeholder or final language)	TMO / Dept. Heads
Tuesday, January 18, 2022	Preliminary Balanced Budget Review with Selectmen	TM / ATM / Finance / BOS
Wednesday, January 19, 2022	Non-Budgetary Financial Articles Review with Advisory Committee	Finance / Advisory Committee
Friday, January 21, 2022	BOS Reviewed Budgets & Prepared & Distributed to Advisory Committee	Finance
Tuesday, January 25, 2022	School Committee Public Review of School Budget & Due to Finance Department	School Administration & School Committee
Wednesday, January 26, 2022	Advisory Liaison and Committee Initial Reviews of Budget Requests	Advisory Committee / Dept. Heads
Tuesday, February 15, 2022	Warrant officially closes (final language)	Town Manager
Tuesday, February 15, 2022	Draft Warrant submitted to the Board of Selectmen for review & consideration to include each article on Warrant	Town Manager / BOS
Thursday, February 17, 2022	Draft Warrant submitted to the Advisory Committee	Town Manager / Advisory Committee
Friday, February 18, 2022	C.I.P. Requests Reviewed & Distributed to C.I.P. Committee	Finance
Wednesday, February 23, 2022	Advisory Liaison and Committee Review of Budget Requests	Advisory Committee / Dept. Heads
Saturday, March 5, 2022	Capital Improvement Committee Review of C.I.P. Requests	Department Heads / C.I.P. Committee
Tuesday, March 15, 2022	Board of Selectmen Review of C.I.P. Requests	TM / ATM / Finance / BOS
Wednesday, March 16, 2022	Advisory Committee Review of C.I.P. Requests	TM / ATM / Finance / AdComm
Friday, March 25, 2022	Comprehensive Balanced Budget Document Prepared & Distributed	TM / ATM / Finance
Tuesday, March 29, 2022	Selectmen Final Recommendations on Budgets	Board of Selectmen
Wednesday, March 30, 2022	Advisory Committee Final Recommendations on FY23 Budgets	Advisory Committee
Friday, April 8, 2022	Final Budget Document / Warrant Sent to Printer	Town Manager / Finance / Website
Monday, April 25, 2022	AdComm Recommendations Submitted to Newspaper	Advisory Committee
Monday, April 25, 2022	Annual Town Report to be available in print & posted to website	Town Manager
Thursday, April 28, 2022	AdComm Recommendations Published + sent to Town Managers Office to print & Warrant Posted + sent to printer	Foxborough Reporter & Town Manager
Monday, May 3, 2022	Town Elections	Town Clerk
Monday, May 9, 2022	Annual Business Meeting	BOS / Town Moderator / AdComm / Town Clerk
Monday, May 9, 2022	Town Meeting - To Approve Budgets	Town Leadership & Voters
Monday, May 16, 2022	All Posted Warrants are removed	Town Clerk
Tuesday, May 24, 2022 (5:30pm)	Debrief Meeting with BOS Chair, Ad Com Chair, Town Manager's Office	Town Manager / BOS / AdComm
Tuesday, June 21, 2022	Town Manager Transfers to be approved by Board of Selectmen	Board of Selectmen
Tuesday, June 28, 2022	Approve Reserve Fund & Town Manager Transfers	Advisory Committee

KEY	
Board of Selectmen	BOS
Town Manager	TM
Assistant Town Manager	ATM
Advisory Committee	AdComm

*School Administration consists of Superintendent, Assistant Superintendent & Business Administrator

Community Profile

An excerpt from the Official Statement dated April 8, 2021

THE TOWN OF FOXBOROUGH, MASSACHUSETTS

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

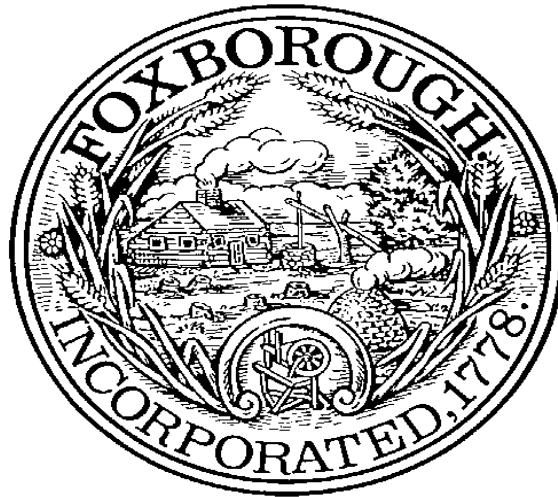
Following are the largest taxpayers in the Town, based upon assessed valuations for fiscal 2020, all of whom are current in their tax payments:

<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	<u>18,325,301</u>	<u>267,000</u>	<u>0.52</u>
	Totals	<u>\$ 518,732,072</u>	<u>\$ 8,906,946</u>	<u>17.48 %</u>

Source: Finance Assessing Division.

FOXBOROUGH

FINANCIAL POLICIES



June 2021

ADOPTED BY THE BOARD OF SELECTMEN May 17, 2016
AMENDED BY THE BOARD OF SELECTMENT June 22, 2021

Section 1: 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.

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

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

Section 2: Reserve Policies

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

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

Section 3: Stabilization Fund

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

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

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

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

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

Section 4: Capital Building Stabilization Fund

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

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

Section 5: Overlay Reserve Fund

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

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

Section 6: Operating Budget Reserve

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

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

Section 7: Free Cash Policy

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

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

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

Section 8: Unfunded Liabilities Policy

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

Section 9: Pension

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

Section 10: Other Post-Employment Benefits (OPEB)

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

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

Section 11: Capital Improvement & Debt Management Policies

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

Definition of a CIP Project

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

Examples of capital projects include the following:

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

Evaluation of CIP Projects

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

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

A five-year Capital Improvement Plan (CIP) shall be annually recommended by the CIP Committee to the 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.

Public Works

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

Free Cash Funding

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

Other Funding Sources

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

Debt Management Policy

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

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

Fund Descriptions

Governmental Funds

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

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

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

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

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

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

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

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

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

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

Fiduciary Funds

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

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

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

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

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.