

# Town of Medfield FY2023 Annual Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Medfield  
Massachusetts**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director



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# Introductory Information



## Budget Message

The Board of Selectmen, the Warrant Committee, and the Town Administrator are pleased to present the Fiscal Year 2023 Budget. This budget document incorporates detailed information regarding revenue projections as well as departmental and school expenditure requests.

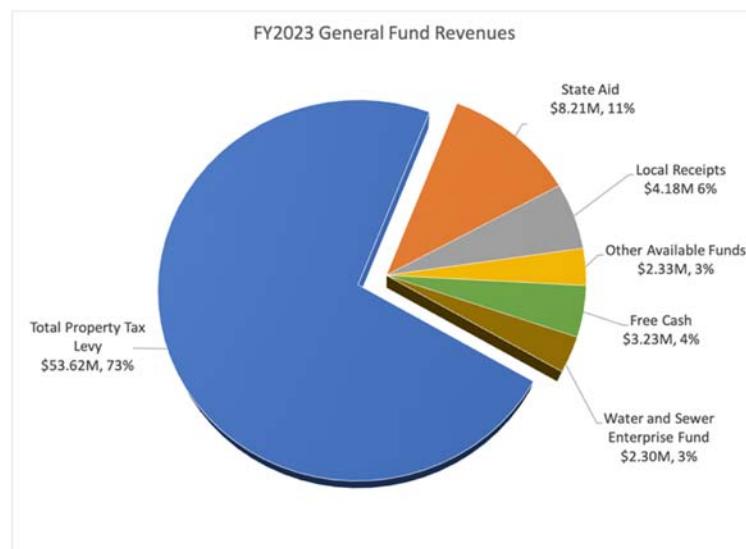
### Budget Overview

For Fiscal Years 2021 and 2022, the Town and Schools worked together to invest in Town services and high-quality education while navigating the fiscal and operational constraints posed by the impact of COVID-19 on the economy. Thanks to strong support from the federal government through the CARES Act, we were able to fund many COVID-related expenses with federal dollars.

The Fiscal Year 2023 Balanced Budget is the first budget prepared in two years that does not reflect COVID-related considerations in our revenue projections. It is also the first budget in recent history that does not utilize free cash to balance the operating budget and which is fully compliant with the Town's Financial Policy. The FY2023 Budget also includes the restoration of various positions eliminated in FY2021 due to the impact of COVID-19.

### Revenue Outlook

When developing the budget, the Town's Financial Team initially reviews revenue projections to establish an anticipated level of available funds. While the FY2023 revenue estimates are based on pre-COVID levels of economic activity, they still remain conservative. This ensures that we are not overestimating the FY2023 projected revenues that are available for appropriation at Town Meeting.



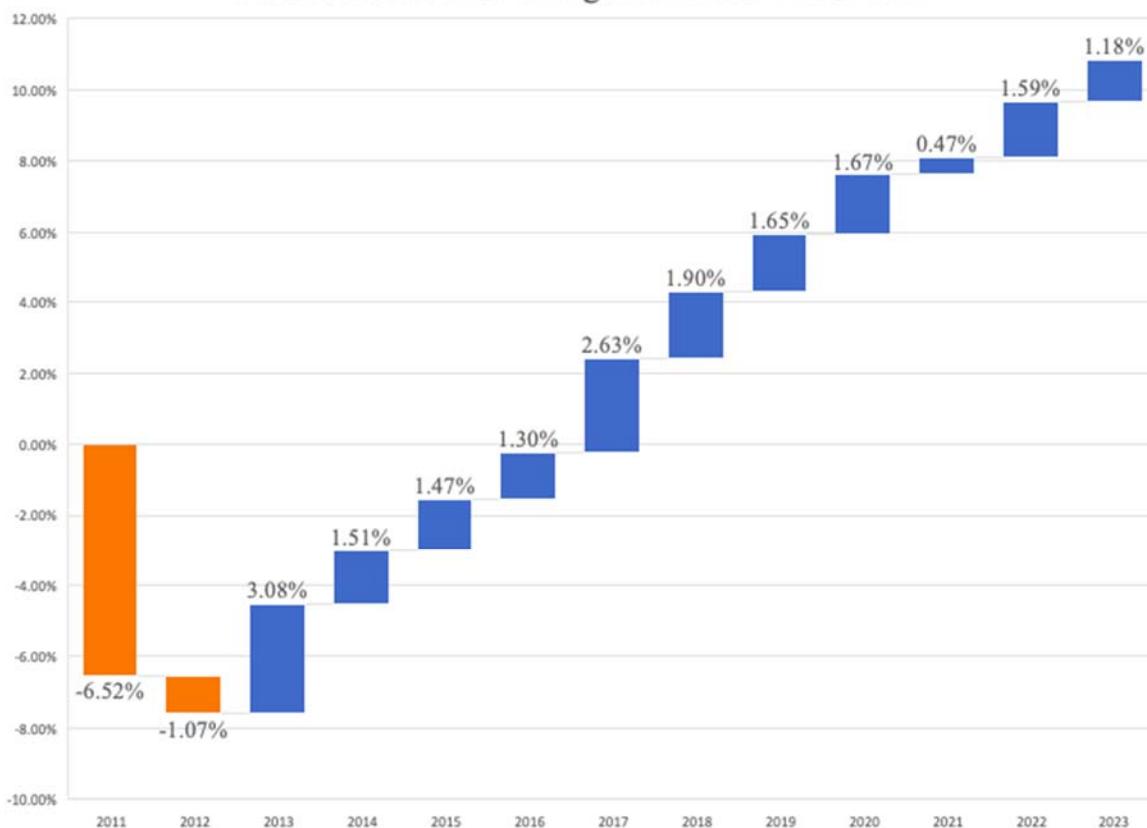


Medfield's revenue is driven primarily by property taxes, which provide 73% of the total anticipated revenue for the general fund operating budget.

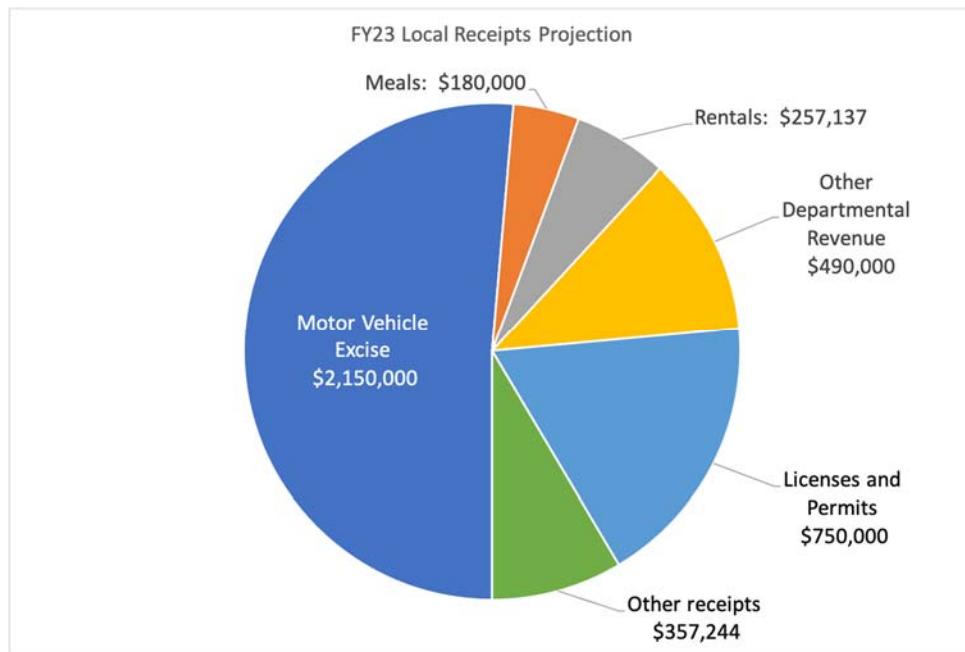
Of the Town's total property tax revenue, approximately 94% comes from residential property owners. Medfield has limited commercial and industrial properties, which shifts nearly the entire property tax burden onto residential taxpayers. For FY2023, we anticipate the Town will increase the real estate property tax levy by the 2.5% allowed by proposition 2 ½; the Town is not seeking an override for FY2023.

The second largest source of revenue for the Town is state aid, which is distributed to the Town for various purposes; the two main purposes are Chapter 70 education aid and unrestricted general government aid. Governor Charlie Baker's Fiscal Year 2023 Budget proposal is expected to generate \$8.2 million in state aid to Medfield, an increase of just 1.18% over Fiscal Year 2022. State aid consistently lags behind the Town's budget growth, pushing more of the burden onto Medfield taxpayers. As the chart below indicates, state aid to Medfield was cut deeply in the Great Recession. Since then, state aid growth has stagnated, resulting in an overall decline in state aid as a percentage of Medfield's overall annual budget.

Medfield State Aid: Change from Prior Fiscal Year



The Town's other significant source of revenue is called, "Local Receipts," and includes a variety of local tax, permit, and fee revenues. As the chart below shows, the largest share of local receipts comes from motor vehicle excise taxes, and license and permit fees.



One of the Town's Local Receipts is revenue from the local option meals tax, an additional 0.75% tax on meals purchased in Medfield. During the early stages of COVID-19, meals tax revenue fell sharply due to the impact on restaurants in Medfield. In the most recent quarters, the Town's revenue from the meals tax has returned to and exceeded prior year revenues. This is a great sign that Medfielders and others are again enjoying the opportunity to dine out and support our local small businesses.





## Expenditure Outlook

At the outset of the budget process, we anticipated several large increases in our fixed costs. Fixed costs for both Town and Schools include Health Insurance, Pension, Liability Insurance, Debt Service, and Other Post-Employment Benefits (OPEB).

*Health Insurance:* Over the past two years, the Town and its employees have benefited from strong savings on health insurance premiums. In FY2021, the Town received a 50% savings on one month's premiums; in FY2022, the Town received a full month's "premium holiday." In FY2023, the Town's health insurance premiums will rise by 3.5% and the health insurance budget will be adjusted to reflect a full 12-month cycle of premiums, after only paying 11 months in FY2022.

*Pension:* Town and school employees (excluding teachers) are members of the Norfolk County Retirement System. Each year, the Town is assessed by the retirement system for the cost of providing retirement benefits. The Town's assessment has increased an average of 7.5% over the past five years as the system moves toward a target of being fully-funded in FY2029.

*OPEB:* The Town's net OPEB Liability, as of FY2021, is \$26.5 million, and has decreased from \$35.5 million since FY2019. The Town's Financial Policy requires an annual appropriation to the OPEB Trust Fund to continue progress towards reducing this liability. The proposed FY2023 Budget includes an appropriation of \$500,000 to the OPEB Trust from Free Cash.

*Debt Service:* The Town's annual debt service payments are currently declining as debt funded projects are slowly paid off. FY2023 is the last year of debt service payments on the early 2000's school projects.

The Town's operating budget was cut in the FY2021 budget due to COVID-19 pressures. In FY2023, we have worked to restore many of those cuts. The Town is restoring a part-time position at the Library, a part-time position in the Accounting department, and a full-time position in the Public Works Department. The FY2023 Town budget also includes a proposed collective bargaining agreement with the Fire Union, a new part-time position in the Town Clerk's office, and two part-time staff at the Transfer Station. These investments in staffing will help the Town provide better municipal services to residents in Town Hall and at the Transfer Station.

The FY2023 Budget does not fund a new collective bargaining agreement with the Medfield Police League. The current CBA will expire on June 30, 2022, and negotiations for a new CBA are ongoing.



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The FY2023 School budget maintains current services, increases supplies, funds collective bargaining agreements with all bargaining units, and adds the equivalent of 2.2 full-time positions.

## Capital Budgets

The Town uses several funding sources for capital projects. At the 2022 Annual Town Meeting, Article 9 appropriated funds for Town and School facilities projects from the Municipal Buildings Stabilization Fund. Article 11 appropriated funds for vehicles and equipment from the Capital Stabilization Fund.

These requests are consistent with our capital planning efforts to anticipate major projects and expenditures. In past years, we did not fund the capital budget at a level sufficient to maintain our capital assets and meet our anticipated replacement schedules. In order to address the Town's capital needs, we took two actions.

First, in 2018, Town Meeting approved creating a Municipal Buildings Stabilization Fund to set aside funds for Town and School facility projects. In June 2018, voters approved an override for an annual, dedicated source of funding for this Stabilization Fund. Each year's expenditures from this fund are informed by the Town's long-term facilities capital plan that was completed in 2017. Article 9 appropriated \$1,159,000 for projects, including an update to the facilities capital plan.

Second, we implemented a rolling five-year capital improvement planning process in 2019 to identify capital needs and better plan our capital spending. In FY2022, Town Meeting approved the establishment of a Capital Stabilization Fund to address capital expenditure needs, not covered by the Municipal Buildings Stabilization Fund (e.g., replacement of police cruisers, IT upgrades, etc.). The FY2021 Budget transferred approximately \$787,000 into the Capital Stabilization Fund and approved the use of approximately \$750,000 for capital projects from the fund in FY2022. The FY2023 Budget includes a transfer of \$2,000,000 from Free Cash to the Capital Stabilization Fund and an appropriation of \$1,106,000 in capital spending from the Capital Stabilization Fund for various investment, including Town and School Information Technology, replacement of DPW equipment, a Police vehicle, and Fire Department radios.



## Free Cash

In January, the Department of Revenue's Division of Local Services ("DLS") certified the Town of Medfield's Free Cash balance of \$4,954,299. Medfield's strong Free Cash balance at the close of Fiscal Year 2021 is driven by several factors: reduced use of Free Cash to subsidize the operating budget in prior fiscal years, higher than anticipated state aid, and stronger than anticipated revenue growth.

This is an opportunity that will allow the Town to further build our reserves, fund the Capital Stabilization Fund for two years, and meet our obligation to fund OPEB. This is the first time in recent years that the Town has not needed to utilize Free Cash to balance the operating budget.

Both the Board of Selectmen and the Warrant Committee unanimously support the following use of Free Cash in FY2023:

Capital Stabilization Fund	2,000,000
OPEB Trust	500,000
General Stabilization Fund	700,000
Open Space and Recreation Plan	25,000
<b>Total Free Cash Appropriations</b>	<b>3,225,000</b>
<b>Remaining Free Cash</b>	<b>1,729,299</b>

## Financial Policies

The Financial Policies, first adopted in 2018, have been a guide for the Board of Selectmen and the Warrant Committee as annual operating budgets are prepared. The Financial Policies were revised and approved by the Board of Selectmen and Warrant Committee this past year. Adherence to the Financial Policies ensures the Town prepares a responsible budget while focusing on the Town's long term financial stability. In accordance with the Financial Policies, we are funding our OPEB liability, we developed a five-year capital plan to provide a long-term outlook on capital expenditure requirements, and we reduced our reliance on Free Cash to balance the operating budget. The FY2023 Budget does not rely on any free cash to balance the operating budget. Approving a budget that adheres to our Financial Policies is important for three key reasons:



First, we want to build up our reserves and stabilization funds so that we can utilize those funds during economic downturns. While other towns turned to their stabilization funds in FY2021 to stave off budget cuts, Medfield had to make cuts to balance the FY2021 budget.

Second, as we prepare for the potential approval of a new elementary school project in the near future, we need to maintain our reserves to ensure that we secure advantageous interest rates. A higher interest rate on projects will increase the tax burden on our residents and businesses. The Town recently borrowed for the Water Treatment Plant Project and received a favorable review from Moody's, maintaining our Aa1 bond rating.

Third, adherence to the policies recognizes that financial decisions made today can impose costs on future generations. Our OPEB liability, for example, arises from the fact that, in the past, the Town made promises to its employees to fund health insurance premiums after their retirement, but did not set aside funds to pay those health insurance premiums when they came due.

#### *Financial Policies Compliance*

On January 18, 2022, the Board of Selectmen reviewed the Town's Financial Policies to ensure the FY2022 Budget satisfied the measures of compliance specified in the revised Financial Policies. The Board of Selectmen voted to certify that the FY2022 Budget met the Town's Financial Policies. The FY2023 Operating Budget proposed is again in compliance with the Town's Financial Policies.

The Financial Policies set a goal for the Town's Reserves to remain at a level between 9-12% of the Town's General Fund Expenditures (all expenditures minus enterprise funds and transfers to stabilization funds) but not allow reserves fall below 7.5%. The policy also requires a minimum level of 2.5% of general fund expenditures be held in free cash.

#### *FY2022 and FY2023 Financial Policy Measure of Compliance\**



	<u>FY2022 APPROVED</u>	<u>FY2023 ESTIMATED</u>
	1-Jul-21	1-Jul-22
General Fund Expenditures (per Financial Policy)	64,722,366	67,605,796
Total Reserves	5,015,273	5,992,836
Reserves as a % of General Fund Expenditures	7.7%	8.9%
<b>Total Reserves</b>	<b>5,015,273</b>	<b>5,992,836</b>
Reserves required to meet 7.5%	4,854,177	5,070,435
Met 7.5% requirement	YES	YES
Excess or Shortfall in reserves to meet 7.5%	161,096	922,402
<b>Free Cash Balance</b>	<b>1,654,232</b>	<b>1,729,299</b>
Free Cash as a % of General Fund Expenditures	2.56%	2.56%
Met 2.5% requirement	YES	YES
Free Cash Required by policy	1,618,059	1,690,145
Difference in Free Cash Balance vs. Required	36,173	39,154

The Financial Policy describes how the Town shall measure compliance. Additional information about reserve funds and the Financial Policy are available on the Town website: <https://www.town.medfield.net/2033/Medfield-Financial-Policies-and-Informat>

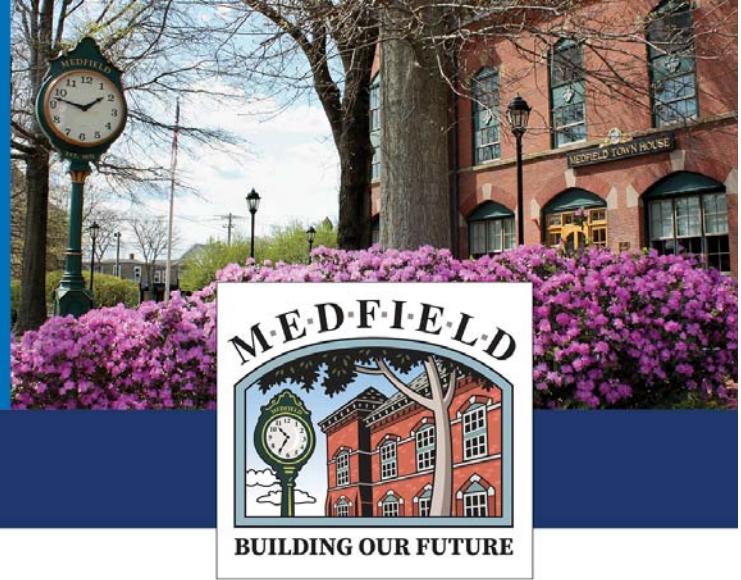
## Looking Forward

The adoption and continued adherence to the financial policy are great first steps as we plan for our continued long-term financial stability. Balancing the budget and evaluating priorities with our financial resources is an annual exercise. There are several projects that we are still working towards resolution: the Medfield State Hospital (Special Town Meeting was held in June 2022) and a new Elementary School Project. The Town will begin the process of a new feasibility study for an elementary school by first creating a new School Building Committee in accordance with the new School Building Committee bylaw. In addition, the FY2023 Budget includes an appropriation of \$250,000 for a feasibility study paid from the Municipal Buildings Stabilization Fund and reimbursements received from the Massachusetts School Building Authority.

The Town continues to work to identify additional sources of revenue and will begin reviewing the site of the former landfill for our next solar project. As part of the Town-Wide Master Planning Project the Town received a grant to review and identify potential for mixed-use opportunities along our Route 109 business corridor.

As always, we extend our appreciation to all our boards, committees and residents who help make our town government run and keep our community vibrant.

# Town of Medfield Strategic Town Goals



The goals described herein are intended to reflect what we believe to be the consensus of the Town on the most important priorities that should guide decision making on important Town issues. These goals will undoubtedly be of great value to the Board of Selectmen, but they are not goals that only involve the Board of Selectmen or Town staff. You will see that some of these goals are probably more effectively addressed by individual Town departments, public groups, or even individuals. They are intended to be a statement by the Town about what is most important to Medfield. While it is impossible to give every Medfield citizen exactly what they might want, we hope that this articulation of goals in its final form will provide Medfield citizens with an overall picture that they are happy with.

Please let us know what you think! You can submit your comments and suggestions by email to [towngoals@medfield.net](mailto:towngoals@medfield.net)

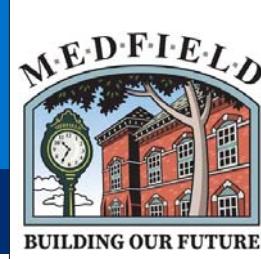


# Manage Town Finances in a Fiscally Prudent Manner that Strikes a Proper Balance Between Funding of Important Town Services and Affordability for Taxpayers

## GOAL #1 Financial Stewardship

Maintaining a responsible and fiscally prudent financial position that strikes a proper balance between funding important Town services and taxpayer affordability is a high priority for the community.

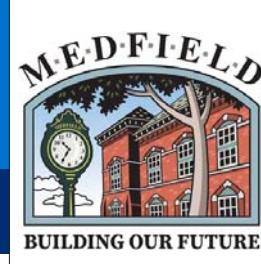
KEY FOCUS AREAS	LONG-TERM (5–10 YEAR TIMEFRAME)
Adopt annual budgets that meet the Town's financial policies	Keep the Town's operating budgets within the limits imposed by Prop 2 and overall Town debt at or below the size of the Town budget
Reduce reliance on the residential tax base for revenues by either diversifying the tax base and/or building revenue positive housing	Generate 10% of the Town's tax revenue from non-residential sources and/or the net gain on revenue positive housing (i.e., tax revenue — added cost to town)
Improve the Town's financial stability by investing in long-term liabilities and appropriating additional funds into the general stabilization fund	
Improve budgetary communications and presentations to the community	



## GOAL #2 Investment in Employees and Infrastructure

Many decisions made by the Town carry long-term financial implications that can easily be missed if they are not consciously considered. The Town is committed to initiating and continuing planning efforts for the maintenance and repair of capital equipment and infrastructure; investing in facilities, infrastructure, and equipment; as well as attracting and retaining diverse and talented employees.

KEY FOCUS AREAS	LONG-TERM (5-10 YEAR TIMEFRAME)
<b>Continue to update the Town's five-year Capital Improvement Plan</b> <b>Complete an update of the Town's 20-year Facilities Capital Master Plan</b>	Annually maintain and update the 20-year plan for building maintenance expenditures
<b>Seek financial support through grants, budget earmarks, and federal dollars to fund capital improvements</b>	Establish and annually update a 20-year Capital Plan for water & sewer system Establish and annually update a road maintenance plan Align long-range plans with financing policies that can support those plans
<b>Recognize and plan for the full costs associated with expansions of Town facilities, staff, programs, and services including:</b> <b>Execute improvements included in the FY23 Capital Budget</b> <b>Manage construction of new Water Treatment Plant project to ensure completion on time and on budget</b> <b>Begin implementation of ADA Self Evaluation and Transition Plan recommendations for public ways and public facilities</b>	Double the current level of funding for the Town's OPEB obligation Apply funds obtained through major capital sales of Town assets to the Town's long-term financial obligations Restructure department budgets to reflect the full costs of staff, programs, and services, including benefits costs that are currently consolidated in separate Town-wide budgets Explore options for establishing reserve accounts to accrue funds to support long-range maintenance/replacement expenditures

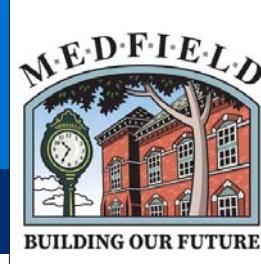


# Pursue Community Housing and Economic Development Goals to Maintain a Stable and Socially Balanced Town Population that Allow Medfield to Be a Thoughtful, Self-Sufficient and Accessible Community

## GOAL #3 Economic Health

Medfield does a good job producing responsible citizens who live with confidence in the safety and support of their community, regardless of economic or social status. Residents can be confident that the Town cares about them and will support them. Visible ways for the Town to demonstrate its commitment to its residents include working to address specific housing needs, completing community planning efforts, and rolling out a new user-friendly business portal.

KEY FOCUS AREAS	LONG-TERM (5-10 YEAR TIMEFRAME)
<b>Achieve 40B Affordable Housing Goals to enable Medfield to control its development path</b>	Implement Housing Production Plan and achieve 10% Affordable Housing mandate imposed by Chapter 40B within the next 8 years
<b>Provide housing for Medfield's adults who can live independently with assistance</b>	Develop 8 units of housing for adults with intellectual disabilities
<b>Increase availability of senior housing to enable seniors to afford to live in Medfield</b>	Provide a minimum of 120 additional units of senior housing across the economic spectrum over the next 6 years
<b>Complete and implement a downtown Wayfinding Plan and other intentional community planning efforts, including a user-friendly business portal</b>	

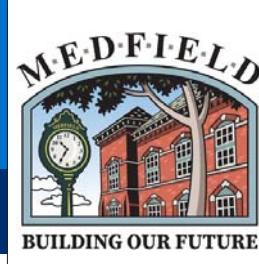


## Support the Healthy and Responsible Development of Medfield's Youth and Mental Health of All Residents

### GOAL #4 Vibrant and Inclusive Community

Medfield has a long-standing tradition of consciously working to form a respectful and supportive community to provide the best life possible for all who live in it. This appreciation doesn't arise on its own. It is the result of conscious action by Town government, community leaders, and residents that encourage reflection and involvement in actions and activities that bring a community together.

KEY FOCUS AREAS	LONG-TERM (5-10 YEAR TIMEFRAME)
Maintain and improve the school system's solid academic performance	Plan for the replacement of the Dale Street School
Promote the healthy development of Medfield's youth  Provide appropriate opportunities for the Town's young people to observe and participate in Town governance	Develop and implement a thoughtful framework for addressing the full range of challenges confronting the town's young people  Support and strengthen the opportunities available to the town's young people to help them realize their full potential in life
Support the emotional and mental health of Medfield residents	Expand public health mission and initiatives
Support cultural initiatives and provide quality and varied recreational opportunities and programming	
Improve communication by expanding and actively engaging in appropriate social media presence and fully utilizing the Town website across all departments	



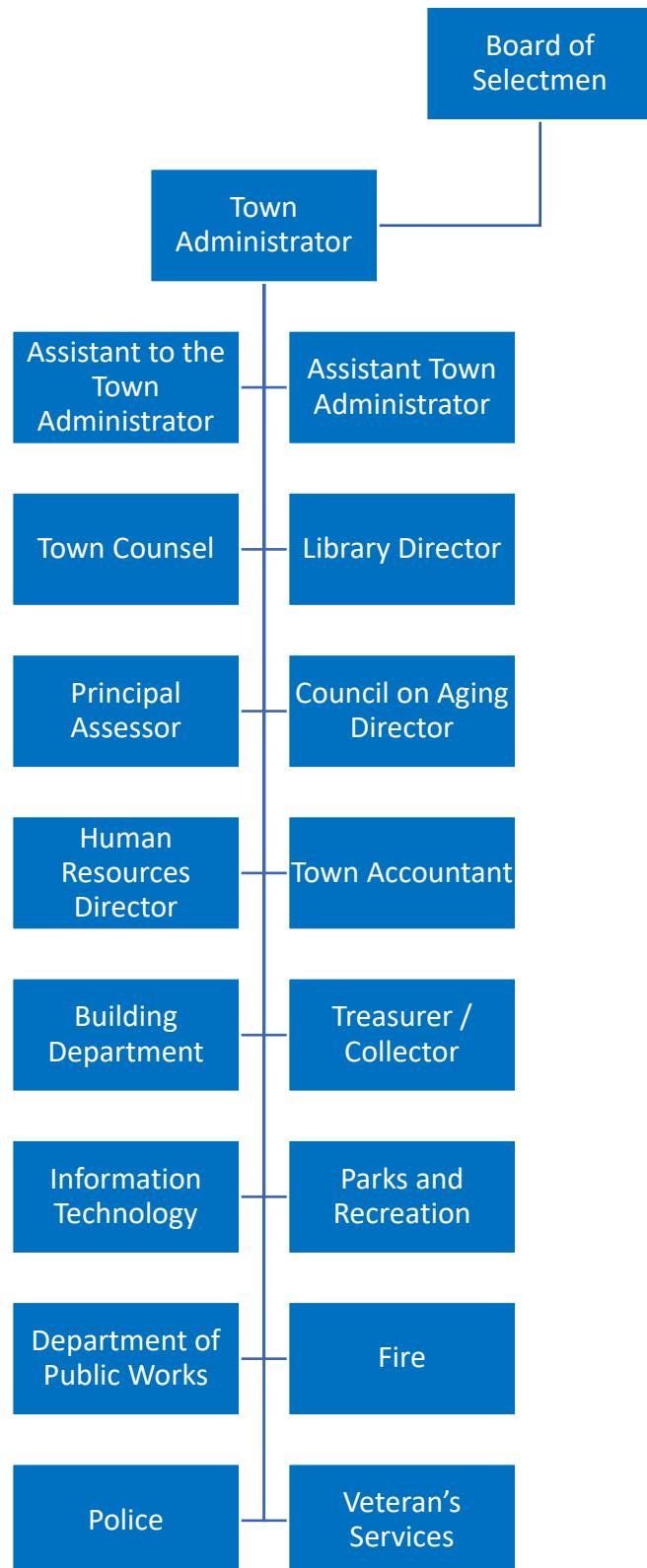
## GOAL #5 Environmental Stewardship

Medfield is a unique Town because of its character, history, and heritage. Built upon the principles, ideals, and values of our country, Medfield has taken that foundation and refined it to build a Town that recognizes the importance of preserving the heritage, values, and culture that have made Medfield the community that it has become. This goal focuses on ensuring that the best parts of Medfield are preserved for future generations and that Medfield retains its unique identity and character.

KEY FOCUS AREAS	LONG-TERM (5–10 YEAR TIMEFRAME)
<b>Preserve, protect, and maintain the Town's open space resources including expansion of opportunities for passive recreation and open space enjoyment</b>	Expand the Town's zero-carbon energy sources
<b>Maintain the Town's Green Community status including executing the awarded grant-funded projects and maximizing the program's annual grant opportunities</b>	Plan for future climate resiliency

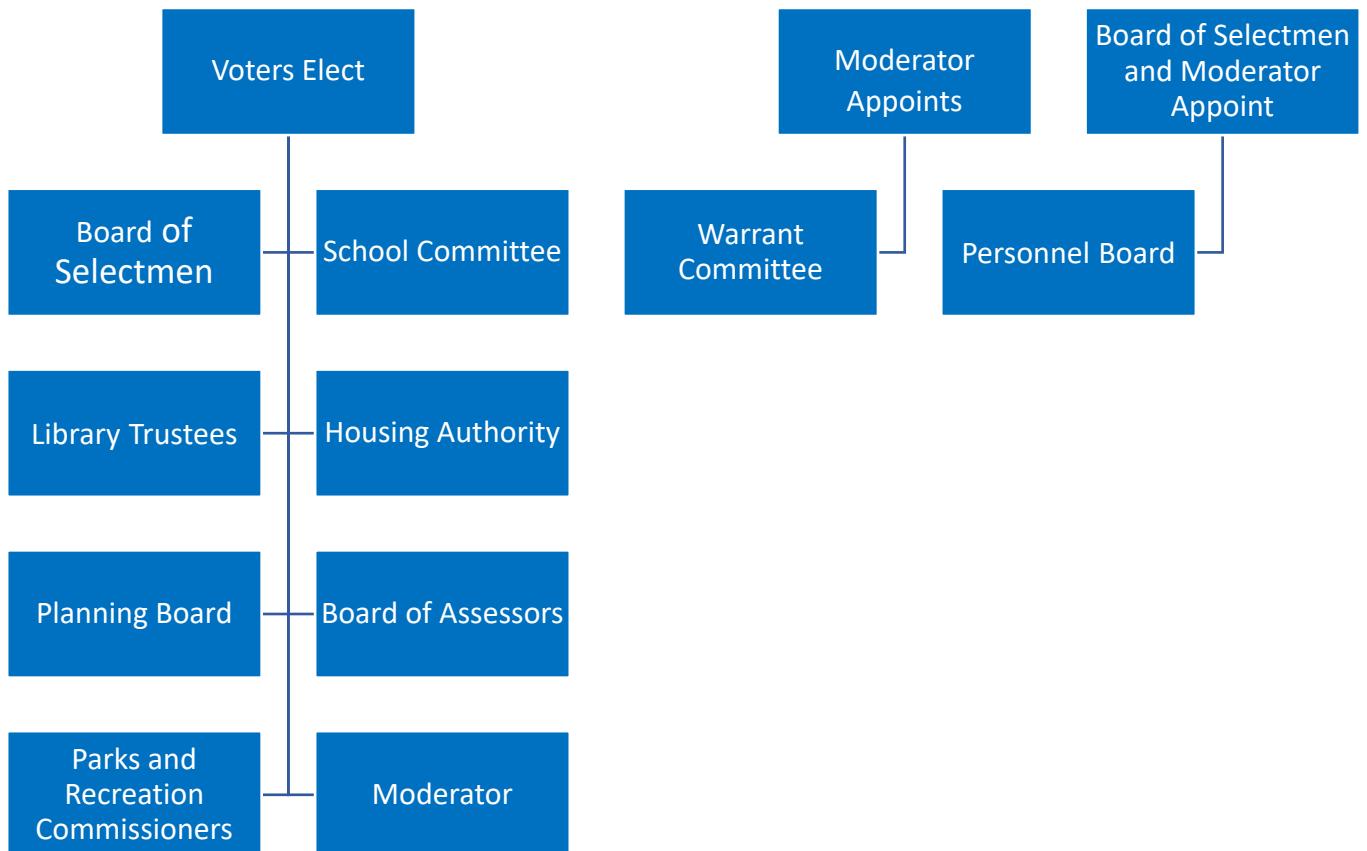


## Organizational Chart - Departments



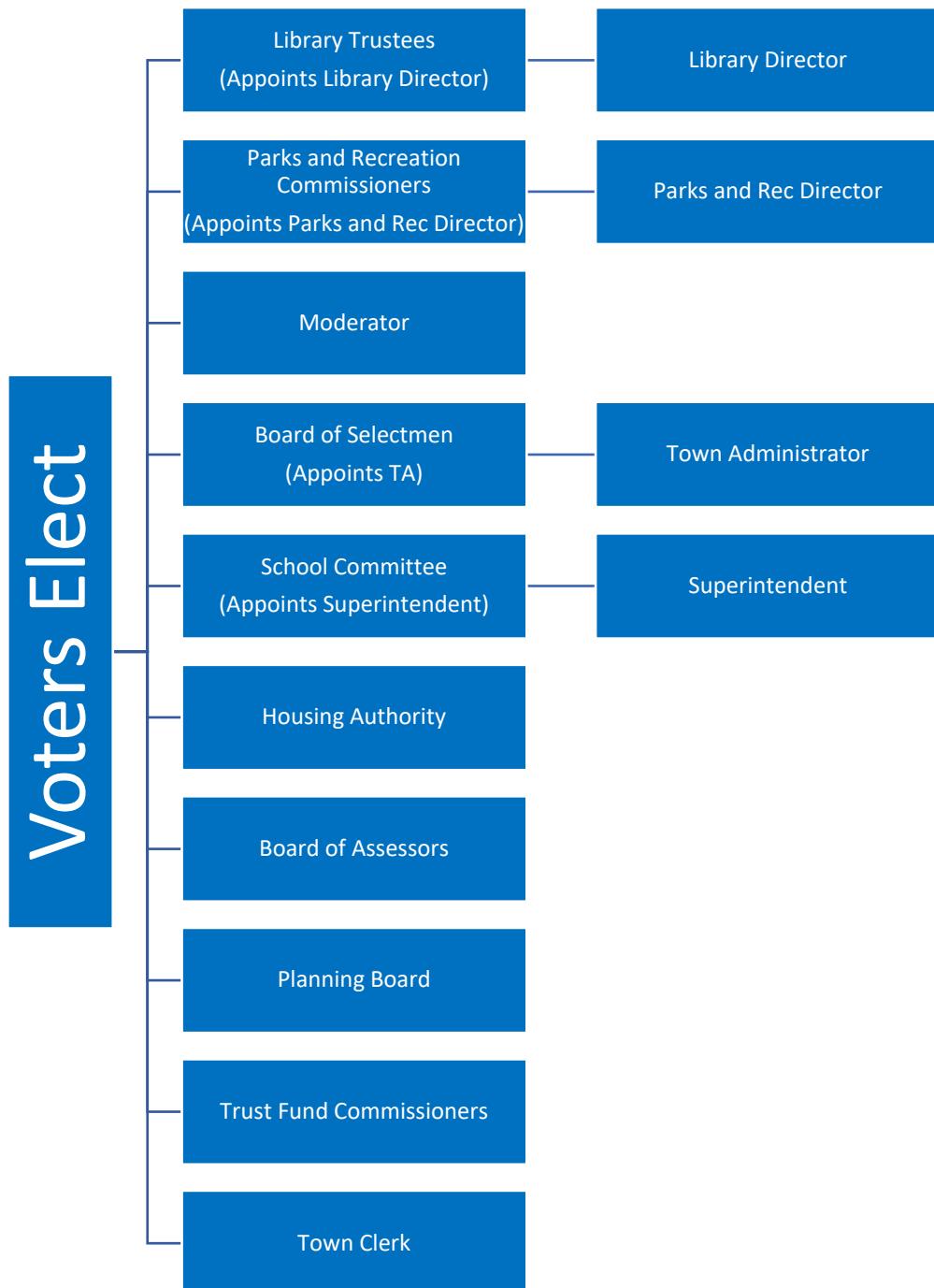


## Organizational Chart – Boards & Committees





## Organizational Chart – Elected Boards, Committees & Appointments





## Position Summary

### FTE Positions – Fiscal Years 2021, 2022 and 2023 (Budget)

Board of Selectman	FY2021	FY2022	FY2023 Budget	Notes
<b>Town Administrator</b>	3	3	3	
<b>Town Counsel</b>	0	0	0	
<b>Information Technology</b>	1	1	1	
<b>Human Resources</b>	0.3	0.3	0.3	
<b>Town Report/Town Meeting</b>	0	0	0	
<b>Town Accountant</b>	2	2	2.5	
<b>Assessors</b>	2.5	2.5	2.5	
<b>Treasurer/Collector</b>	2.5	2.5	2.5	
<b>Town Clerk</b>	1	1	1.5	Not Including Poll Workers
<b>Conservation</b>	0.5	0.5	0.5	
<b>Planning &amp; Zoning</b>	1.5	1.5	1.5	
<b>Zoning &amp; Appeals</b>				
<b>Facilities/Building</b>	1.3	1.3	1.3	
<b>Police Department</b>	24	24	24	
<b>School Traffic</b>	1.8	1.8	1.8	
<b>Animal Control</b>	1.5	1.5	1.5	
<b>Traffic marking/Signs Operating Expense</b>	0	0	0	
<b>Fire &amp; Rescue Department</b>	13	13	13	Not Including Call Firefighters
<b>Emergency Management</b>	0	0	0	(1) Stipend Position
<b>Inspections</b>	2.2	2.2	2.2	Not Including Inspectors or Stipend Positions



Board of Selectman	FY2021	FY2022	FY2023 Budget	Notes
<b>Department of Public Works</b>				
Trees	0.4	0.4	0.4	
<b>Highway</b>	12	12	13	Not Including Seasonal Employees
Snow & Ice	0	0	0	
Street Lighting	0	0	0	
Equipment Repair & Maintenance	2	2	2	
Sidewalks	0	0	0	
Public Works Utilities	0	0	0	
Solid Waste Disposal	2	2	2.3	
Cemetery	2	2	2	
<b>Water Division (Enterprise Fund)</b>	5.5	5.5	5.5	
<b>Sewer Division (Enterprise Fund)</b>	4.5	4.5	4.5	
Health	0.75	1.75	1.75	
<b>Council on Aging</b>	4.3	4.3	4.3	Includes (0.5) Grant Funded Position
<b>Veterans' Services</b>	0.3	0.3	0.3	
<b>Outreach</b>	3	3	3	Includes (1) Grant Funded Position
<b>Library</b>	10.3	10.3	10.7	
<b>Parks &amp; Recreation</b>	3	3	3	Not Including Seasonal Employees
<b>Town Departments</b>	108.15	109.15	111.85	
<b>Medfield Public Schools</b>	388.2	374.8	377	
<b>Total FTEs</b>	<b>496.35</b>	<b>483.95</b>	<b>488.85</b>	



# Budget Process and Calendar

## Overview

The Town operates under a Board of Selectmen/Open Town Meeting/Town Administrator form of government. The three-member Board of Selectmen, one member elected annually, makes policy decisions. The Town Administrator 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.

Per the Town Charter, the Town Administrator shall assist the Board of Selectmen in preparing a budget proposal. The proposed budget must be delivered to the Warrant Committee no later than 90 days before the Annual Town Meeting. In addition, the School Committee prepares the school department budget and is required by the Town Charter to submit the School Department budget to the Board of Selectmen by January 31 each year for inclusion in the annual Town budget.

The nine-member Warrant Committee, appointed by the Town Moderator, performs the duties of a finance committee under Massachusetts General Laws. The Warrant Committee plays a central role in the budget process and is responsible for presenting a budget to the Annual Town Meeting for consideration. In addition to serving as Medfield's finance committee, the Warrant Committee is required by Charter to review all Warrant Articles prior to Town Meeting.

The Town's budget season generally kicks-off in October when the Town Administrator's Financial Team develops its initial revenue projections along with reviewing potential areas of major change, such as increases to the health insurance budget, retirement budget, and other larger budget accounts.

Based on the Financial Team's projections, the Town Administer subsequently provides budgetary guidance to department heads and meets with Department Heads to discuss their budget requests for the new fiscal year. Department Heads return their budget requests to the Town Administrator prior to the end of the calendar year. After receiving and reviewing budget requests, the Town Administrator consolidates the requests and provides a recommended budget to the Warrant Committee for consideration, along with the revenue projections. Concurrently, the School Committee and Superintendent manage the budget development process for the School Committee and hold an annual public hearing in January, prior to delivering the budget to the Board of Selectmen in accordance with the Town Charter.

The Warrant Committee appoints budget liaisons for each municipal department, who work with the department heads throughout the budget season, along with relevant oversight boards and committees to set fiscally responsible and appropriate departmental budgets.



After the Warrant Committee budget liaisons meet with their assigned departments, boards, and committees, the liaisons report back to the Warrant Committee. Some departments are requested to attend a Warrant Committee meeting to review their budget requests.

Throughout January, February, and March, the Town Administrator, Financial Team, Warrant Committee, and School Committee collaborate to revise budget requests and reach a balanced budget for consideration at Town Meeting.

## Budget Calendar

July 1	Fiscal year begins July 1 <sup>st</sup>
August	Departments are requested to review the capital improvement plan and submit capital project requests
October	Financial forecast updated, and the Town Administrator provides budgetary guidance to departments
October 15	Capital Budget Committee completes the annual capital budget process, in accordance with the Financial Policy
November	Town Administrator meets to discuss budget requests with departments
December	Departmental budget requests submitted to the Town Administrator / Town Accountant
January	School Committee's Annual Budget Public Hearing and submits budget request to the Board of Selectmen
January	Town Administrator submits budget requests to the Warrant Committee and reviews revenue projections with the Warrant Committee
January to March	Warrant Committee liaisons meet with departments to review budget requests
March	Warrant Committee reviews all departmental budget requests
March 29	Town Meeting Warrant Hearing
May 2	Town Meeting reviews and votes on the Operating and Capital budgets
June 30	Fiscal Year ends



# Financial Overview



# Revenue

## Overview

The Town of Medfield receives revenue from a variety of sources, including taxes, user fees and charges, licenses, and permits, and the Commonwealth of Massachusetts. To estimate future revenues, the Town uses an historical analysis. The financial team also incorporates any major outside factors which may affect the overall environment of the coming fiscal year such as changes in state laws or policies, or general economic growth or contraction. By analyzing historical trends and foreseeable future changes, the financial team tries to ensure stability in Town finances and avoid budgetary shortfalls.

The below table shows the funds available to support general fund operating and capital budgets.

	FY2021 Actual	FY2022 Recap	FY2023 Budget
Total Property Tax Levy	50,756,430	52,070,601	53,609,816
State Aid	7,990,134	8,116,943	8,212,631
Local Receipts	5,000,470	3,845,815	4,184,381
Other Available General Funds	2,053,902	2,738,321	2,326,780
Free Cash	792,597	1,702,893	3,225,000
Enterprise Fund Allocated Expenses	1,528,081	2,516,105	2,298,280
<b>Total Revenue</b>	<b>68,121,614</b>	<b>70,990,678</b>	<b>73,856,888</b>

*Note: the table above does not include revenues used to fund capital investments through the Municipal Building Stabilization Fund or other one-time financing sources.*

## Major Revenue Sources

### Overview of Property Taxes

In FY2023, property taxes are estimated to be approximately three-quarters of the Town's annual revenue. It is typical in many cities and towns in Massachusetts for property taxes to comprise the main source of revenue. Property taxes are assessed on real property (land and buildings) as well as personal property (e.g. merchandise and machinery). An individual's personal effects are exempt from the personal property tax and the Town of Medfield exempts the first \$10,000 of personal property, to mitigate the impact on small businesses. The Board of Assessors and assessing staff are responsible for assessing the full and fair cash value of real and personal property in Medfield. Every five years, a full recertification of values must be performed in accordance with Massachusetts General Laws. Medfield's last full recertification was performed in FY2020 and the next recertification is planned for FY2025.



## Proposition 2 ½

Annual tax levy growth is limited by Proposition 2 ½, the Massachusetts General Law that limits the annual growth in a municipality's total tax levy (i.e., revenue generated by property taxes) to 2.5%, plus an allowance for new growth. New growth is new development in Medfield or changes to properties that result in higher assessed value. New growth does not include increased value due to revaluation. A second, overarching constraint of Proposition 2 ½ limits the total tax levy to no more than 2.5% of the municipality's total assessed valuation. This limit is referred to as the "levy ceiling." Annually, the Town of Medfield typically assess property taxes up to the levy ceiling under state law. A municipality is allowed to increase taxes beyond the levy limit with voter approval, either for an override which becomes a permanent part of the tax levy calculation, or through a debt exclusion which is a temporary increase used to pay for the debt service for a capital project (i.e. new school or other municipal facility). The most recent operating overrides in Medfield were approved in FY2019. The most recent debt exclusion in Medfield was approved in 2016 for the Public Safety Building.

	Fiscal Year 2021 per Recap	Fiscal Year 2022 per Recap	Fiscal Year 2023 Estimated
Prior Year Levy Limit	44,458,802	46,047,741	47,717,256
2.5 % Increase	1,111,470	1,151,194	1,192,931
New Growth	477,469	518,321	475,000
Debt Exclusions	3,674,665	3,305,035	3,129,882
Override for Municipal Buildings Stabilization Fund	1,050,625	1,076,890	1,103,812
Less Unexpended Levy Capacity	(16,601)	(28,580)	(9,065)
<b>Total Property Tax Levy</b>	<b>50,756,430</b>	<b>52,070,601</b>	<b>53,609,816</b>

State aid represents about 11% of the Town's anticipated revenues in FY2023. State aid is broken down into several categories, primarily Chapter 70 Education Aid and Unrestricted General Government Aid (UGGA). Chapter 70 is approximately 78% of all state aid to Medfield and UGGA is 20%. While state aid is a significant source of revenue for Medfield, its purchasing power has declined over time as state aid growth has stagnated. State aid was drastically cut during the Great Recession and took many years to return to pre-Great Recession levels. Since then, state aid to Medfield has typically increased less than 2 percent a year, shifting more of the budgetary burden on Medfield taxpayers. In addition to state aid, the state does charge assessments of its municipalities for various expenses, including MBTA services, county government expenses as well as school choice and charter school tuition. Medfield is currently assessed \$310,000 a year for the purchase of the Medfield State Hospital, which was for \$3.1 million payable to the Commonwealth over 10 years and is scheduled to end in FY2025.



	FY2021 Final	FY2022 Recap	FY2023 Budget
Chapter 70	6,288,744	6,361,734	6,434,604
Charter Tuition Reimbursement	\$33,824	\$40,533	\$26,957
Unrestricted General Government Aid	1,539,280	1,593,155	1,636,170
Veterans Benefits	\$15,769	\$10,635	\$4,603
Exemp: VBS and Elderly	\$42,628	\$35,916	\$35,783
State Owned Land	\$49,042	\$53,102	\$53,071
Public Libraries	\$20,847	\$21,868	\$21,443
	7,990,134	8,116,943	8,212,631

## Local Receipts

Local receipts are locally generated revenues, other than real and personal property taxes. These are estimated to comprise approximately 5% of revenue in FY2023. Examples include motor vehicle excise taxes, investment income, penalties and interest on taxes, departmental revenue, fines, and license and permit fees. The Town has a practice of conservatively budgeting these items and routinely collects more than was budgeted. As a result, local receipts in excess of estimates help contribute to the Town's positive year end results and free cash certifications. Motor vehicle excise revenue projected for FY2023 is \$2.150 million while FY2021 actual collections were \$2.445 million. This is the Town's largest local receipt and is more than 50% of total local receipts. Other significant local receipts include license and permits, fees, and other departmental revenue.

	FY2020 Actual	FY2021 Actual	FY2022 Per Recap	FY2023 Estimate
Motor Vehicle Excise	2,063,219	2,445,739	2,000,000	2,150,000
Meals	158,844	135,557	125,000	180,000
Penalties and Interest on Taxes	71,667	141,777	75,000	75,000
Payments in Lieu of Taxes	2,240	2,623	2,240	2,623
Fees	27,251	77,474	35,000	40,000
Rentals	222,728	257,137	257,137	257,137
Schools	678	5,476	2,620	2,621
Library	-	-	-	-
Cemetery	38,975	36,355	33,000	33,000
Recreation	-	-	-	-
Other Departmental Revenue	462,276	587,996	358,890	490,000
Licenses and Permits	718,177	863,641	742,700	750,000
Special Assessments	257,945	229,377	151,577	119,000
Fines and Forfeitures	12,012	3,814	3,750	10,000
Investment Income	248,127	42,275	28,000	75,000
Medicaid Reimbursement	28,902	32,473	30,902	-
MSBA Reimbursements	63,664	183,453	-	-
Misc. Non-Recurring	-	-	-	-
<b>Total Local Receipts</b>	<b>4,376,705</b>	<b>5,045,217</b>	<b>3,845,816</b>	<b>4,184,381</b>



## Enterprise Funds

Medfield operates two enterprise funds: a water enterprise fund and a sewer enterprise fund. An enterprise fund is an accounting and financial reporting mechanism whereby all expenditures and revenues for a particular business-type activity are segregated into a special fund. However, an enterprise fund does not establish a separate, autonomous entity from the municipal government. The principal revenues for the enterprise funds are fees on services, through water and sewer rates, as well as related services, including connection charges. Both the water and sewer enterprise funds are self-supporting through user fees and are not a burden to the property tax levy.

Each fiscal year, the enterprise funds are charged for their portion of costs that are allocated in the general fund, including a portion of salaries for shared employees (for example, the Director of Public Works), shared facilities, insurance, employee benefits, and debt service.

### Water Enterprise Fund Indirect Costs

Expense	FY2023 Amount
Debt Service	1,422,013
Salaries, Benefits, Facilities, OPEB and other indirect costs	403,614
<b>Total</b>	<b>1,825,627</b>

### Sewer Enterprise Fund Indirect Costs

Expense	FY2023 Amount
Debt Service	147,863
Salaries, Benefits, Facilities, and other indirect costs	324,790
<b>Total</b>	<b>472,693</b>

## Free Cash

Free cash is the remaining, unrestricted money from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items.

Historically, the Town has relied on Free Cash to balance the operating budget. Free Cash was used in lieu of reducing operating budget requests or seeking operating overrides. Typically, the Town utilized \$500,000 on an annual basis, although greater amounts of Free Cash had been used in recent fiscal years. In 2018, the Board of Selectmen adopted a Financial Policy that stipulated requirements for what the Town would hold in reserves and in Free Cash. The impact of COVID-19 on revenue projections in FY2021 resulted in the use of \$790,000 in Free Cash. In FY2022, Free Cash use for the operating budget was limited to \$210,000. The FY2023 Budget does not include any Free Cash to balance the operating budget.



The FY2023 Budget includes the use of Free Cash as follows:

- \$2,000,000 transfer to the Capital Stabilization Fund
- \$700,000 transfer to the General Stabilization Fund
- \$500,000 transfer to the OPEB Trust, in accordance with the Financial Policy
- \$25,000 for an Open Space and Recreation Plan

### Available General Funds

Available Funds consolidates the other sources of revenue that are used to offset the budget. The FY2023 Budget includes \$245,000 from the Advanced Life Support ("ALS") Revolving Fund which is used to offset the Fire Department Budget. The department generates ALS revenue by providing ALS services to patients in Medfield and in mutual aid communities. In FY2023, the Town will draw down \$200,000 from the Pension Reserve Fund to offset the assessment from the Norfolk County Retirement Board.

FY2023 is the last year for debt payments on the three school projects that were completed in the early 2000s. When the Massachusetts School Building Authority was created, communities with recently completed school projects were provided their reimbursement in a lump sum, to be drawn down over the life of the debt in accordance with a spending plan approved by the Massachusetts Department of Revenue. With the final debt payments in FY2023, the Town will have completely drawn down the reimbursement account.

Category	FY2023 Budget
Bond Premiums	8,516
MSBA Reimbursement	587,729
Pension Reserve Fund	200,000
School Property Revolving Fund	30,000
Transportation Receipts Reserved for Appropriation	535
ALS Revolving Fund	245,000
Capital Stabilization Fund	1,106,000
Parks and Recreation Revolving Fund	85,000
Cemetery Perpetual Care Revolving Fund	64,000
Total	2,326,780

### Other Financing Sources

In FY2023, the Town will utilize surplus bond proceeds, the Municipal Buildings Stabilization Fund, and reimbursements received from the Massachusetts School Building Authority to make repairs and improvements at Town and School facilities and to fund a feasibility study for a new elementary school project.



## Three-Year Consolidated Financial Schedule

General Fund	FY2021 Actual	FY2022 Recap	FY2023 Budget	\$ Change from FY22	% Change from FY22
<b>Revenues</b>					
Property Tax					
Property Tax	50,773,031	52,099,181	53,618,881	1,519,700	3%
Excess Levy Capacity	(16,601)	(28,580)	(9,065)	19,515	-68%
Property Tax - Total	50,756,430	52,070,601	53,609,816	1,539,215	3%
State Aid					
Chapter 70 Education Aid	6,288,744	6,361,734	6,434,604	72,870	1%
Charter Tuition Reimbursement	33,824	40,533	26,957	(13,576)	-33%
Unrestricted General Government Aid	1,539,280	1,593,155	1,636,170	43,015	3%
Veterans Benefits	15,769	10,635	4,603	(6,032)	-57%
Exemptions VBS and Elderly	42,628	35,916	35,783	(133)	0%
State Owned Land	49,042	53,102	53,071	(31)	0%
Public Libraries (offset)	20,847	21,868	21,443	(425)	-2%
State Aid - Total	7,990,134	8,116,943	8,212,631	95,688	1%
Local Receipts					
Motor Vehicle Excise	2,445,739	2,075,000	2,150,000	75,000	4%
Meals Tax	135,557	125,000	180,000	55,000	44%
Penalties and Interest on Taxes	141,777	60,000	75,000	15,000	25%
Payments in Lieu of Taxes	2,623	2,240	2,623	383	17%
Fees	77,474	27,251	40,000	12,749	47%
Rentals	257,137	202,704	257,137	54,433	27%
Dept. Revenue-Schools	5,476	2,621	2,621	-	0%
Dept. Revenue-Libraries	-	-	-	-	n/a
Dept. Revenue-Cemeteries	36,355	39,000	33,000	(6,000)	-15%
Dept. Revenue-Recreation	-	-	-	-	n/a
Other Departmental Revenue	543,299	460,000	490,000	30,000	7%
Licenses and Permits	863,641	600,000	750,000	150,000	25%
Special Assessments	229,377	140,000	119,000	(21,000)	-15%
Fines and Forfeitures	3,814	12,000	10,000	(2,000)	-17%
Investment Income	37,762	100,000	75,000	(25,000)	-25%
Medicaid Reimbursement	4,513	-	-	-	n/a
Misc. Non Recurring MSBA	32,473	-	-	-	n/a
Misc. Non Recurring	183,453	-	-	-	n/a
Local Receipts - Total	5,000,470	3,845,816	4,184,381	338,565	9%
Enterprise Fund to General Fund					
Debt Service in General Fund	881,442	1,851,075	1,569,876	(281,199)	-15%
Salaries, Benefits, Facilities, OPEB and other indirect costs	646,639	665,030	728,404	63,374	10%
Enterprise Fund - Total	1,528,081	2,516,105	2,298,280	(217,825)	-9%



## Three-Year Consolidated Financial Schedule (continued)

General Fund	FY2021 Actual	FY2022 Recap	FY2023 Budget	\$ Change from FY22	% Change from FY22
<b>Revenues (continued)</b>					
Other Financing Sources					
Available Funds	2,053,902	2,738,321	2,326,780	(411,541)	-15%
Free Cash	792,597	1,702,893	3,225,000	1,522,107	89%
PEG	162,713	206,992	286,197	79,205	38%
Municipal Buildings Stabilization Fund	779,500	1,090,500	1,529,000	438,500	40%
Surplus Bond Proceeds			823,538	823,538	n/a
Unexpended Appropriations		142,371		(142,371)	-100%
MSBA Reimbursements		181,941	657,560	475,619	261%
Misc.				-	n/a
Other Financing Sources - Total	3,788,712	6,063,018	8,848,075	2,785,058	46%
<b>Revenues - Total</b>	<b>\$69,063,827</b>	<b>\$72,612,483</b>	<b>\$77,153,183</b>	<b>4,540,701</b>	<b>6%</b>
<b>Expenditures</b>					
General Government					
Board of Selectmen	11,719	15,520	15,520	-	0%
Town Administrator	392,802	424,422	430,888	6,466	2%
Town Accountant	218,860	244,255	277,000	32,745	13%
Assessor	211,069	228,012	234,737	6,725	3%
Treasurer/Collector	287,888	292,303	297,773	5,470	2%
Town Counsel	111,800	116,150	123,533	7,383	6%
Human Resources	30,405	34,335	105,016	70,681	206%
Information Technology	220,458	227,057	235,209	8,152	4%
Town Clerk	131,893	109,635	160,832	51,197	47%
Conservation Commission	48,317	45,355	44,609	(746)	-2%
Planning & Zoning	108,945	135,848	138,810	2,962	2%
Facilities	497,718	636,379	647,428	11,049	2%
Town Report/Meeting	11,882	15,000	15,000	-	0%
General Government - Total	2,283,756	2,524,271	2,726,355	202,084	8%
Public Safety					
Police Operations	2,532,410	2,747,556	2,786,346	38,790	1%
Traffic Markings/Signs	40,752	65,024	65,024	-	0%
Fire & Rescue Operations	1,377,073	1,480,115	1,590,437	110,322	7%
Inspection Dept	222,276	242,799	254,420	11,621	5%
Sealer	2,915	3,054	3,117	63	2%
Emergency management	5,072	11,500	11,500	-	0%
Animal Control Officer	99,108	112,661	114,594	1,933	2%
Tree Care	69,315	67,611	68,091	480	1%
Public Safety - Total	4,348,921	4,730,320	4,893,529	163,209	3%



## Three-Year Consolidated Financial Schedule (continued)

General Fund	FY2021 Actual	FY2022 Recap	FY2023 Budget	\$ Change from FY22	% Change from FY22
<b>Expenditures (continued)</b>					
Education					
Schools	36,922,752	38,348,229	39,506,948	1,158,719	3%
Vocational School	245,678	155,240	143,023	(12,217)	-8%
Education - Total	37,168,430	38,503,469	39,649,971	1,146,502	3%
Public Works					
Highway	1,301,524	1,473,827	1,496,648	22,821	2%
Snow & Ice	335,716	293,435	293,436	1	0%
Street Lights	1,850	10,000	12,500	2,500	25%
Equip. Repair/Main.	415,184	445,799	450,559	4,760	1%
Sidewalks	33,770	35,000	35,000	-	0%
Public Works/Utilities	-	-	-	-	-
Solid Waste Disposal	621,907	609,179	625,814	16,635	3%
Cemetery	156,904	200,229	207,386	7,157	4%
Public Works - Total	2,866,855	3,067,469	3,121,343	53,874	2%
Human Services					
Health	108,902	147,779	190,595	42,816	29%
Council on Aging	231,106	247,834	250,838	3,004	1%
Veterans	37,173	56,048	55,878	(170)	0%
Outreach	175,254	181,785	185,345	3,560	2%
Human Services - Total	552,435	633,446	682,656	49,210	8%
Culture and Recreation					
Library	706,925	774,509	801,729	27,220	4%
Park & Recreation	274,292	304,938	311,625	6,687	2%
Historical Commission	222	1,500	1,500	-	0%
Memorial Day	1,800	1,800	1,800	-	0%
Arts/Cultural Council	5,800	6,000	6,500	500	8%
Culture and Recreation - Total	989,039	1,088,747	1,123,154	34,407	3%
Reserve Fund	41,835	150,000	170,000	20,000	13%
Debt Service	5,604,821	6,238,001	5,270,270	(967,731)	-16%



## Three-Year Consolidated Financial Schedule (continued)

General Fund	FY2021 Actual	FY2022 Recap	FY2023 Budget	\$ Change from FY22	% Change from FY22
<b>Expenditures (continued)</b>					
Employee Benefits/Insurance					
Workers Compensation Insurance	221,320	247,713	248,000	287	0%
Life Insurance	12,834	13,124	15,000	1,876	14%
Health Insurance	3,977,140	4,200,000	4,677,109	477,109	11%
Property & Liability	202,231	238,201	276,000	37,799	16%
Police and Fire Injured on Duty Insurance	79,018	83,600	90,000	6,400	8%
Unemployment Trust Fund	105,894	161,788	-	(161,788)	-100%
OPEB Trust Fund	425,000	467,500	500,000	32,500	7%
Medicare/Fed Mandates	559,803	579,623	624,000	44,377	8%
Norfolk County Retirement System	2,971,533	3,162,435	3,394,258	231,823	7%
Employee Benefits/Insurance - Total	8,554,773	9,153,984	9,824,367	670,383	7%
Other					
Snow and Ice Deficit	-	42,281	80,000	37,719	89%
State Cherry Sheet Offsets	17,373	21,868	21,868	-	0%
Deficit to be Raised on the Recap		2,129		(2,129)	-100%
State Assessments	842,313	908,687	908,877	190	0%
Overlay Reserve	198,486	216,327	200,000	(16,327)	-8%
Capital Budget (General Fund)	162,750	587,686	1,206,686	619,000	105%
Capital Budget (Other)		382,640	908,538	525,898	137%
Transfer to Capital Stabilization Fund		772,113	2,000,000	1,227,887	159%
Transfer to Municipal Buildings		1,050,625	1,380,090	201,282	15%
Stabilization Fund		779,500	1,090,500	1,529,000	438,500
Appropriations from Municipal Buildings					40%
Stabilization Fund					
Transfer to Sewer Betterments Paid in Advance Stabilization Fund		106,895			
Monetary Articles	306,935	418,455	555,197	136,742	33%
Transfer to General Stabilization Fund	-	700,000	700,000	-	0%
Other - Total	3,464,877	6,522,775	9,691,538	3,149,310	48%
<b>General Fund Exp. - Total</b>	<b>65,875,742</b>	<b>72,612,482</b>	<b>77,153,183</b>	<b>4,540,701</b>	<b>6%</b>



## Three-Year Consolidated Financial Schedule (continued)

Enterprise Funds	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>Water Enterprise Fund</b>					
Revenues					
User Charges	2,770,252	2,705,185	2,925,931	220,746	8%
Available Funds	8,886	8,471	7,847	(624)	-7%
Retained Earnings (Free Cash)	203,655	492,000	368,000	(124,000)	-25%
<b>Water Revenues - Total</b>	<b>2,982,793</b>	<b>3,205,656</b>	<b>3,301,778</b>	<b>96,122</b>	<b>3%</b>
Expenditures					
Water Division Salaries	411,428	476,700	488,831	12,131	3%
Water Division Operations	544,357	561,020	569,320	8,300	1%
Emergency Reserve Fund	-	50,000	50,000	-	0%
<b>Water Division Direct Costs - Total</b>	<b>955,785</b>	<b>1,087,720</b>	<b>1,108,151</b>	<b>20,431</b>	<b>2%</b>
To General Fund:					
Debt - Principal	455,900	1,086,821	953,000	(133,821)	-12%
Debt - Interest	156,022	509,512	469,013	(40,499)	-8%
<b>Debt Service - Total to General Fund</b>	<b>611,922</b>	<b>1,596,333</b>	<b>1,422,013</b>	<b>(174,320)</b>	<b>-11%</b>
Insurance					
Norfolk County Retirement System	69,403	65,877	78,410	12,533	19%
Shared Employees	104,088	110,409	117,205	6,796	6%
Shared Facilities	24,416	147,109	157,649	10,540	7%
OPEB Trust Fund	143,981	32,158	31,468	(690)	-2%
Borrowing Costs	17,655	16,050	18,882	2,832	18%
<b>Allocated Costs - Total to General Fund</b>	<b>3,349</b>				n/a
<b>Allocated Costs - Total to General Fund</b>	<b>362,892</b>	<b>371,603</b>	<b>403,614</b>	<b>32,011</b>	<b>9%</b>
Capital	186,000	150,000	368,000	218,000	145%
<b>Water Expenditures - Total</b>	<b>2,116,599</b>	<b>3,205,656</b>	<b>3,301,778</b>	<b>96,122</b>	<b>3%</b>



### Three-Year Consolidated Financial Schedule (continued)

Enterprise Funds	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>Sewer Enterprise Fund</b>					
Revenues					
User Charges	2,100,424	\$1,890,665	1,816,435	(74,230)	-4%
Available Funds	4,681	\$4,681	4,681	-	0%
Retained Earnings (Free Cash)	445,976	\$275,000	398,000	123,000	45%
<b>Sewer Revenues - Total</b>	<b>2,551,081</b>	<b>2,170,346</b>	<b>2,219,116</b>	<b>48,770</b>	<b>2%</b>
Expenditures					
Sewer Division Salaries	203,142	326,147	338,433	12,286	4%
Sewer Division Operations	899,960	921,030	935,030	14,000	2%
Emergency Reserve Fund	-	50,000	25,000	(25,000)	-50%
Infiltration and Inflow	11,000	50,000	50,000	-	0%
Sewer Division Direct Costs - Total	1,114,102	1,347,177	1,348,463	1,286	0%
To General Fund:					
Debt - Principal	223,673	225,122	126,600	(98,522)	-44%
Debt - Interest	37,847	29,620	21,263	(8,357)	-28%
Allocated Costs - Total to General Fund	261,520	254,742	147,863	(106,879)	-42%
Allocated Costs:					
Insurance	42,429	40,783	51,207	10,424	26%
Norfolk County Retirement System	70,320	76,133	81,963	5,830	8%
Shared Employees	143,981	147,109	157,649	10,540	7%
Shared Facilities	1,890	3,515	3,515	-	0%
OPEB Trust Fund	28,476	25,887	30,456	4,569	18%
Allocated Costs - Total	287,096	293,427	324,790	31,363	11%
Capital	417,500	275,000	398,000	123,000	45%
<b>Sewer Expenditures - Total</b>	<b>2,080,218</b>	<b>2,170,346</b>	<b>2,219,116</b>	<b>48,770</b>	<b>2%</b>
 <b>All Funds</b>					
Revenues					
General Fund	69,063,827	72,612,483	77,153,183	4,540,701	6%
Water Enterprise	2,982,793	3,205,656	3,301,778	96,122	3%
Sewer Enterprise	2,551,081	2,170,346	2,219,116	48,770	2%
<b>Total Revenues</b>	<b>74,597,701</b>	<b>77,988,485</b>	<b>82,674,077</b>	<b>4,685,593</b>	<b>6%</b>
Expenditures					
General Fund	65,875,742	72,612,482	77,153,183	4,540,701	6%
Water Enterprise	2,116,599	3,205,656	3,301,778	96,122	3%
Sewer Enterprise	2,080,218	2,170,346	2,219,116	48,770	2%
<b>Total Expenditures</b>	<b>70,072,559</b>	<b>77,988,484</b>	<b>82,674,077</b>	<b>4,685,593</b>	<b>6%</b>



## Fund Balance / Free Cash Summary

### Schedule A – Reports General Fund Unassigned Fund Balance from Annual Town Audit

According to GASB 54, unassigned fund balance is “the residual classification for the government’s general fund and includes all spendable amounts not contained in other classifications.” Unassigned fund balance is used by bond rating agencies as a measure of a municipality’s liquidity when compared with total expenditures. GFOA recommends a minimum of two months of operating expenditures, or approximately 17%.

The Town’s FY2021 audit reports an unassigned fund balance of \$9,126,112 which represents approximately 14.6% of General Fund expenditures. The Town’s audited financial statements are available on the Town website. The increase in unassigned fund balance in Fiscal Years 2020 and 2021 reflects favorable budgetary results and reduced use of reserves for general fund expenditures. The decline in unassigned fund balance in prior years was due to planned drawdown of reserves. For example, the Town’s Sewer Betterment Stabilization Fund was drawn down in correlation with the Town’s making its final debt service payments for those sewer projects.

The Town’s budgets have met its financial policies, enabling it to build up reserves, particularly as the economy improves in the wake of the COVID-19 disruptions.

#### A. GENERAL FUND UNASSIGNED FUND BALANCE

<u>Fiscal Year</u>	<u>Begin Balance</u>	<u>End Balance</u>	<u>% Change from Prior FY</u>	<u>Dollar Change from Prior FY</u>	<u>% of General Fund Expenditure</u>
FY2022 Proj	9,126,112.00				
FY2021	6,136,294.00	9,126,112.00	48.7%	2,989,818.00	14.6%
FY2020	4,984,898.00	6,136,294.00	23.1%	1,151,396.00	8.6%
FY2019	5,048,299.00	4,984,898.00	-1.3%	-63,401.00	7.3%
FY2018	5,246,294.00	5,048,299.00	-3.8%	-197,995.00	7.6%



## **B. WATER/SEWER ENTERPRISE UNRESTRICTED FUND BALANCE**

<b>WATER</b>			<b>% Change from Prior FY</b>	<b>Dollar Change from Prior FY</b>
	<u>Begin Balance</u>	<u>End Balance</u>		
<u>Fiscal Year</u>				
FY2022 Proj	1,159,093.59			
FY2021	794,332.50	1,159,093.59	45.9%	364,761.09
FY2020	635,297.40	794,332.50	25.0%	159,035.10
FY2019	861,827.63	635,297.40	-26.3%	-226,530.23
FY2018	1,255,149.83	861,827.63	-31.3%	-393,322.20
<b>SEWER</b>			<b>% Change from Prior FY</b>	<b>Dollar Change from Prior FY</b>
	<u>Begin Balance</u>	<u>End Balance</u>		
<u>Fiscal Year</u>				
FY2022 Proj	937,480.67			
FY2021	774,399.05	937,480.67	21.1%	163,081.62
FY2020	1,031,496.95	774,399.05	-24.9%	-257,097.90
FY2019	1,060,003.72	1,031,496.95	-2.7%	-28,506.77
FY2018	868,999.10	1,060,003.72	22.0%	191,004.62



## Stabilization Funds

### General Stabilization Fund

The Town of Medfield currently has three stabilization funds, one for general stabilization as a general reserve fund and two stabilization funds for capital projects. Monies can be appropriated into a stabilization fund with a majority vote of Town Meeting, but appropriations out of a stabilization fund requires a two-thirds vote at Town Meeting.

The General Stabilization Fund is the Town's primary reserve account. A strong reserve balance helps the Town maintain its Aa1 bond rating, thereby achieving savings for taxpayers when the Town issues debt for projects. In addition, investing in the Town's reserves and setting aside funds when the economy is strong enables the Town to be prepared to provide a consistent level of services during economic downturns or to fund unanticipated and emergency expenses. When the COVID-19 pandemic first began, some communities were able to rely on reserves when adopting their Fiscal Year 2021 budgets, but Medfield faced significant budget challenges in FY2021 due to our limited reserves and stabilization fund balances.

In both FY2022 and FY2023, the Town appropriated \$700,000 from Free Cash into General Stabilization, while also supporting budget increases for Town departments and the Medfield Public Schools.

The Town has two additional stabilization funds:

- Municipal Buildings Stabilization Fund to fund facilities projects
- Capital Stabilization Fund to fund general capital (non-facilities) projects

More information on these two stabilization funds can be found in Capital Budget Section 6.

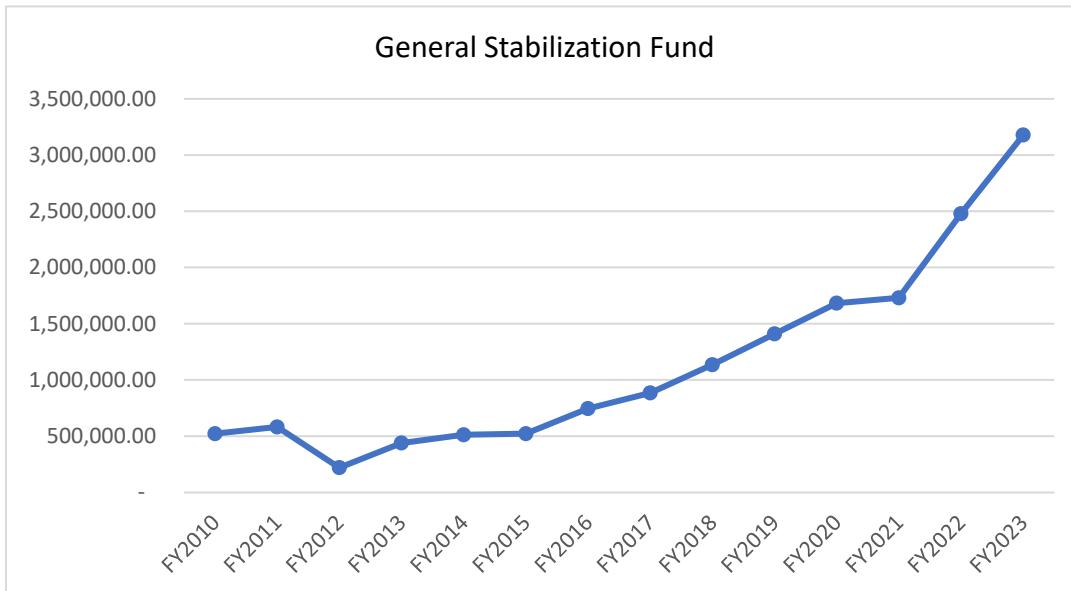
	<b>FY2020 Actual</b>	<b>FY2021 Actual</b>	<b>FY2022 Approved</b>	<b>FY2023 Proposed</b>
General Stabilization	221,419.00	0.00	700,000.00	700,000.00
Reserve Fund	23,381.31	41,835.12	150,000.00	170,000.00



## General Stabilization Fund FY2010 – FY2023

Year	Amount
FY2010	521,907
FY2011	581,910
FY2012	219,749
FY2013	438,493
FY2014	511,954
FY2015	521,907
FY2016	745,356
FY2017	883,836
FY2018	1,135,525
FY2019	1,408,822
FY2020	1,682,507
FY2021	1,729,819
FY2022	2,478,111
FY2023	3,178,111

FY22 as of 12/31/2022





## Financial Forecast

The financial forecast is a conservative projection of the revenues and expenditures expected over the forthcoming five-year period. Annually, the Town Administrator and the Financial Team will update the five-year financial forecast to make informed decisions around the Town's financial strategies and policies, long-term financial and capital planning, and long-term contracts or obligations.

The Town's financial forecast is a key planning and policymaking tool that helps to anticipate future events and their effect on the Town's financial position. It can help to identify major changes in the Town's finances, such as when debt service is rolling off to help the Town better plan how to finance its capital expenditures and identify future new obligations that need to be funded in the operating budget.

The Town's financial forecasting model is built upon a template provided by the Massachusetts Department of Revenue, incorporating Medfield's data and experience. The model was designed to use reasonable assumptions, including that the Town will continue to provide the same level of service and that there will be no significant changes to Massachusetts General Laws or other regulations. The Town's Financial Team applied various projection factors to its revenue and expenditure categories based on historical trends and industry expertise. The projections will be updated on a regular basis, and at least annually, incorporating new information or changing economic forecasts. Some key highlights from the long-term projection:

### Revenues

**Overall Outlook:** The Town anticipates no new major sources of revenue but does anticipate general economic stability and growth from FY2023 through FY2027. Due to the volatile economic results in FY2020 and FY2021 due to COVID-19 impacts, it is difficult to rely on the actual FY2020 and FY2021 results as indicative of a trend. The local receipts outlook incorporates a conservative approach of increases between 0% and 2.5% for the various categories; the projections will be reviewed when the FY2022 actual receipts are available and again during the FY2024 budget process.

**Pension Reserve Fund:** The Town anticipates adopting a policy for a planned use of its Pension Reserve Fund during FY2023. The intention is for the policy to stipulate careful, but steady use of the Reserve Fund to reduce the Town's annual pension assessment from the Norfolk County Retirement System ahead of achieving full funding in FY2029. The balance in the fund will be approximately \$3.4 million, after the use of \$200,000 in the FY2023 budget.

**Sales of Town-owned Land:** Two potential one-time sources of funding are not included in the forecast, but should be noted:

- **Hinkley South:** The sale of Town-owned land off Ice House Road (known as "Hinkley South") for \$750,000 for the construction of 24 age-restricted housing units is anticipated to close in FY2023. The comprehensive permit was approved by the Zoning Board of Appeals in Spring 2022, but the project was appealed by abutters.



- Medfield State Hospital: The sale of portions of the former Medfield State Hospital for \$2 million (plus a \$1 million mitigation payment to the Medfield Public Schools). This sale of land was approved by Town Meeting in June 2022, but the closing is not anticipated until March 2024 (FY2024). Proceeds of the purchase price are subject to a split with the Commonwealth of Massachusetts, in accordance with the 2014 Land Disposition Agreement between the Town and the Commonwealth.
  - The proposed redevelopment of the Medfield State Hospital is anticipated to have an annual positive financial impact on the Town but has not yet been reflected in the forecast because the Land Disposition Agreement would not require closing until March 2024, followed by at least two years of construction.
- Massachusetts General Law restricts that the proceeds of municipal land be used on capital expenditures: [M.G.L. c. 44 § 63](#)

## Expenditures

**Overall Outlook:** The Town's projections anticipate regular increase in expenses and salaries, in accordance with historical trends but do not anticipate specific increases in staff in any departments

**OPEB Trust:** The Town's financial policies require an annual appropriation to the OPEB Trust and set a target of a 5% increase each year. This 5% increase is incorporated into the projection

**Pension:** The Town's annual assessments to the Norfolk County Retirement System (NCRS) have increased at an average of 7.5% per year in recent years. The high assessments are due to the NCRS's commitment to achieve full funding in FY2029, after which the Towns' annual assessments will drop significantly. The NCRS is anticipated to make policy decisions regarding its funding schedule in Fall 2022 that the Town will use to update its projection.

**Health insurance:** The Town has had several years of steady health insurance costs, due to a half-month premium holiday in FY2021 and a full-month premium holiday in FY2022. In addition, the Town made plan design changes ahead of FY2021 which introduced and increased copayments. The projection anticipates a 5% increase in health insurance per year, to reflect high healthcare costs in Massachusetts, but the projection does not anticipate further plan design changes which the Town could adopt to mitigate future premium increases.

**Debt service:** The Town's debt service is anticipated to decline over the next five years, particularly from FY2023 to FY2024 after debt payments for the early 2000s school projects are completed in FY2024. In FY2025, the Town will make its final payments for the purchase of the Medfield State Hospital, the Senior Center project, and several land purchases, resulting in savings to taxpayers. Since these projects are debt excluded projects, the additional property taxes associated with them will come off tax bills.



### Medfield General Fund Financial Forecast FY2023 to FY2027 (continued)

Expenditure Projections	FY2021 Approved	FY2022 Approved	FY2023 Budget	FY2024 Projection	FY2025 Projection	FY2026 Projection	FY2027 Projection	Projection Percent
<b>Town Departments</b>								
Board of Selectmen Salaries	2,700	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
Board of Selectmen Operations	12,820	12,820	12,820	12,948	13,078	13,208	13,341	1.00%
<b>Selectmen - Total</b>	<b>15,520</b>	<b>15,520</b>	<b>15,520</b>	<b>15,648</b>	<b>15,778</b>	<b>15,908</b>	<b>16,041</b>	
Town Administrator Salaries	371,977	399,227	406,548	414,679	422,973	431,432	440,061	2.00%
Town Administrator Operations	20,020	20,020	24,340	24,583	24,829	25,078	25,328	1.00%
<b>Town Administrator - Total</b>	<b>391,997</b>	<b>419,247</b>	<b>430,888</b>	<b>439,262</b>	<b>447,802</b>	<b>456,510</b>	<b>465,389</b>	
Town Counsel Operations	114,794	116,150	123,533	126,004	128,524	131,094	133,716	2.00%
Information Technology Salaries	75,829	77,386	80,509	82,119	83,762	85,437	87,146	2.00%
Information Technology Operations	138,165	148,165	154,700	162,435	170,557	179,085	188,039	5.00%
<b>Information Technology - Total</b>	<b>213,994</b>	<b>225,551</b>	<b>235,209</b>	<b>244,554</b>	<b>254,318</b>	<b>264,521</b>	<b>275,184</b>	
Human Resources Salaries	30,000	85,927	99,956	150,000	103,954	106,033	108,154	2.00%
Human Resources Operations	3,060	3,060	5,060	5,111	5,162	5,213	5,265	1.00%
<b>Human Resources - Total</b>	<b>33,060</b>	<b>88,987</b>	<b>105,016</b>	<b>155,111</b>	<b>109,116</b>	<b>111,247</b>	<b>113,419</b>	
Town Report/Meeting Salaries	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
Town Report/Meeting Operations	14,000	14,000	14,000	14,000	14,000	14,000	14,000	0.00%
<b>Town Report / Meeting - Total</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	
Town Accountant Salaries	181,604	185,216	218,376	222,744	227,198	231,742	236,377	2.00%
Town Accountant Operations	54,535	54,975	58,624	59,210	59,802	60,400	61,004	1.00%
<b>Town Accountant - Total</b>	<b>236,139</b>	<b>240,191</b>	<b>277,000</b>	<b>281,954</b>	<b>287,001</b>	<b>292,143</b>	<b>297,382</b>	
Assessors Salaries	195,920	199,860	207,342	211,489	215,719	220,033	224,434	2.00%
Assessors Operations	24,750	24,750	27,395	27,669	27,946	28,225	28,507	1.00%
<b>Assessors - Total</b>	<b>220,670</b>	<b>224,610</b>	<b>234,737</b>	<b>239,158</b>	<b>243,664</b>	<b>248,258</b>	<b>252,941</b>	
Treasurer/Collector Salaries	207,238	210,996	217,853	222,210	226,654	231,187	235,811	2.00%
Treasurer/Collector Operations	78,735	78,735	79,920	80,719	81,526	82,342	83,165	1.00%
<b>Treasurer / Collector - Total</b>	<b>285,973</b>	<b>289,731</b>	<b>297,773</b>	<b>302,929</b>	<b>308,181</b>	<b>313,529</b>	<b>318,976</b>	
Town Clerk	97,598	82,785	125,782	128,298	130,864	133,481	136,150	2.00%
Town Clerk	22,940	26,850	35,050	35,751	36,466	37,195	37,939	2.00%
<b>Town Clerk - Total</b>	<b>120,538</b>	<b>109,635</b>	<b>160,832</b>	<b>164,049</b>	<b>167,330</b>	<b>170,676</b>	<b>174,090</b>	
Planning and Zoning Salaries	113,263	116,179	121,925	124,364	126,851	129,388	131,976	2.00%
Planning and Zoning Operations	16,885	16,885	16,885	17,223	17,567	17,918	18,277	2.00%
<b>Planning and Zoning - Total</b>	<b>130,148</b>	<b>133,064</b>	<b>138,810</b>	<b>141,586</b>	<b>144,418</b>	<b>147,306</b>	<b>150,252</b>	
Conservation Commission Salaries	36,681	37,415	36,669	37,402	38,150	38,913	39,692	2.00%
Conservation Commission Operations	7,940	7,940	7,940	8,099	8,261	8,426	8,595	2.00%
<b>Conservation - Total</b>	<b>44,621</b>	<b>45,355</b>	<b>44,609</b>	<b>45,501</b>	<b>46,411</b>	<b>47,339</b>	<b>48,286</b>	



### Medfield General Fund Financial Forecast FY2023 to FY2027 (continued)

Expenditure Projections	FY2021 Approved	FY2022 Approved	FY2023 Budget	FY2024 Projection	FY2025 Projection	FY2026 Projection	FY2027 Projection	Projection Percent
Facilities Salaries	107,384	111,665	117,528	119,879	122,276	124,722	127,216	2.00%
Facilities Operations	497,714	524,714	529,900	548,447	567,642	587,510	608,072	3.50%
Facilities - Total	<b>605,098</b>	<b>636,379</b>	<b>647,428</b>	<b>668,325</b>	<b>689,918</b>	<b>712,231</b>	<b>735,289</b>	
Police Department Salaries	2,298,786	2,461,328	2,504,347	2,579,477	2,656,862	2,736,568	2,818,665	3.00%
Police Department Operations	348,532	282,328	281,999	290,459	299,173	308,148	317,392	3.00%
Police - Total	<b>2,647,318</b>	<b>2,743,656</b>	<b>2,786,346</b>	<b>2,869,936</b>	<b>2,956,034</b>	<b>3,044,716</b>	<b>3,136,057</b>	
Animal Control Officer Salaries	95,909	97,807	99,740	101,735	103,769	105,845	107,962	2.00%
Animal Control Officer Operations	14,978	14,854	14,854	15,151	15,454	15,763	16,078	2.00%
Animal Control - Total	<b>110,887</b>	<b>112,661</b>	<b>114,594</b>	<b>116,886</b>	<b>119,224</b>	<b>121,608</b>	<b>124,040</b>	
Traffic Markings / Signs	<b>65,024</b>	<b>65,024</b>	<b>65,024</b>	<b>66,324</b>	<b>67,651</b>	<b>69,004</b>	<b>70,384</b>	<b>2.00%</b>
Fire Department Salaries	1,236,847	1,299,850	1,417,287	1,459,806	1,503,600	1,548,708	1,595,169	3.00%
Fire Department Operations	173,150	173,150	173,150	178,345	183,695	189,206	194,882	3.00%
Fire Department - Total	<b>1,409,997</b>	<b>1,473,000</b>	<b>1,590,437</b>	<b>1,638,150</b>	<b>1,687,295</b>	<b>1,737,913</b>	<b>1,790,051</b>	
Emergency Management Salaries	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Emergency Management Operations	7,500	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
Emergency Management - Total	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	
Inspections Salaries	220,885	225,339	240,162	244,965	249,865	254,862	259,959	2.00%
Inspections Operations	13,258	13,258	14,258	14,543	14,834	15,131	15,433	2.00%
Inspections - Total	<b>234,143</b>	<b>238,597</b>	<b>254,420</b>	<b>259,508</b>	<b>264,699</b>	<b>269,993</b>	<b>275,392</b>	
Tree Care Salaries	23,540	24,011	24,491	24,981	25,480	25,990	26,510	2.00%
Tree Care Operations	43,600	43,600	43,600	44,472	45,361	46,269	47,194	2.00%
Tree Care - Total	<b>67,140</b>	<b>67,611</b>	<b>68,091</b>	<b>69,453</b>	<b>70,842</b>	<b>72,259</b>	<b>73,704</b>	
Highway Salaries	973,160	1,003,778	1,094,673	1,116,566	1,138,898	1,161,676	1,184,909	2.00%
Highway Operations	366,440	466,440	401,975	410,015	418,215	426,579	435,111	2.00%
Highway - Total	<b>1,339,600</b>	<b>1,470,218</b>	<b>1,496,648</b>	<b>1,526,581</b>	<b>1,557,113</b>	<b>1,588,255</b>	<b>1,620,020</b>	
Snow & Ice Salaries	110,461	110,462	110,463	110,464	110,465	110,466	110,467	0.00%
Snow & Ice Operations	182,973	182,973	182,973	182,973	182,973	182,973	182,973	0.00%
Snow and Ice - Total	<b>293,434</b>	<b>293,435</b>	<b>293,436</b>	<b>293,437</b>	<b>293,438</b>	<b>293,439</b>	<b>293,440</b>	
Street Lights Operations	<b>50,000</b>	<b>10,000</b>	<b>12,500</b>	<b>12,750</b>	<b>13,005</b>	<b>13,265</b>	<b>13,530</b>	<b>2.00%</b>
Equipment Repair/Maintenance Salaries	147,500	152,286	157,046	160,187	163,391	166,658	169,992	2.00%
Equipment Repair/Maintenance Operations	308,513	293,513	293,513	299,383	305,371	311,478	317,708	2.00%
Equipment Repair / Maintenance - Total	<b>456,013</b>	<b>445,799</b>	<b>450,559</b>	<b>459,570</b>	<b>468,762</b>	<b>478,137</b>	<b>487,700</b>	
Sidewalks Operations	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0.00%</b>
Public Works Utilities	-	-	-	-	-	-	-	-



### Medfield General Fund Financial Forecast FY2023 to FY2027 (continued)

Expenditure Projections	FY2021 Approved	FY2022 Approved	FY2023 Budget	FY2024 Projection	FY2025 Projection	FY2026 Projection	FY2027 Projection	Projection Percent
Solid Waste Disposal Salaries	212,940	204,447	235,582	240,294	245,100	250,002	255,002	2.00%
Solid Waste Disposal Operations	362,232	404,732	390,232	401,939	413,997	426,417	439,210	3.00%
<b>Solid Waste Disposal - Total</b>	<b>575,172</b>	<b>609,179</b>	<b>625,814</b>	<b>642,233</b>	<b>659,097</b>	<b>676,419</b>	<b>694,211</b>	
Cemetery Salaries	157,739	164,589	171,746	175,181	178,685	182,258	185,903	2.00%
Cemetery Operations	30,640	35,640	35,640	36,353	37,080	37,821	38,578	2.00%
<b>Cemetery - Total</b>	<b>188,379</b>	<b>200,229</b>	<b>207,386</b>	<b>211,534</b>	<b>215,764</b>	<b>220,080</b>	<b>224,481</b>	
Health Salaries	41,598	79,928	119,772	122,167	124,611	127,103	129,645	2.00%
Health Operations	74,078	67,851	70,823	72,239	73,684	75,158	76,661	2.00%
<b>Health - Total</b>	<b>115,676</b>	<b>147,779</b>	<b>190,595</b>	<b>194,407</b>	<b>198,295</b>	<b>202,261</b>	<b>206,306</b>	
Council on Aging Salaries	204,689	212,059	216,898	221,236	225,661	230,174	234,777	2.00%
Council on Aging Operations	33,580	33,520	33,940	34,619	35,311	36,017	36,738	2.00%
<b>Council on Aging - Total</b>	<b>238,269</b>	<b>245,579</b>	<b>250,838</b>	<b>255,855</b>	<b>260,972</b>	<b>266,191</b>	<b>271,515</b>	
Medfield Outreach Salaries	151,250	154,320	160,965	164,184	167,468	170,817	174,234	2.00%
Medfield Outreach Operations	24,020	24,020	24,380	24,868	25,365	25,872	26,390	2.00%
<b>Medfield Outreach - Total</b>	<b>175,270</b>	<b>178,340</b>	<b>185,345</b>	<b>189,052</b>	<b>192,833</b>	<b>196,690</b>	<b>200,623</b>	
Library Salaries	531,980	547,142	580,581	592,193	604,036	616,117	628,440	2.00%
Library Operations	219,551	219,551	221,148	225,571	230,082	234,684	239,378	2.00%
<b>Library - Total</b>	<b>751,531</b>	<b>766,693</b>	<b>801,729</b>	<b>817,764</b>	<b>834,119</b>	<b>850,801</b>	<b>867,817</b>	
Parks & Recreation Salaries	243,170	250,231	259,725	264,920	270,218	275,622	281,135	2.00%
Parks & Recreation Operations	51,900	51,900	51,900	51,900	51,900	51,900	51,900	0.00%
<b>Parks and Recreation - Total</b>	<b>295,070</b>	<b>302,131</b>	<b>311,625</b>	<b>316,820</b>	<b>322,118</b>	<b>327,522</b>	<b>333,035</b>	
Sealer Salaries	2,804	2,860	2,917	2,975	3,035	3,096	3,157	2.00%
Sealer Operations	194	194	200	204	208	212	216	2.00%
<b>Sealer - Total</b>	<b>2,998</b>	<b>3,054</b>	<b>3,117</b>	<b>3,179</b>	<b>3,243</b>	<b>3,308</b>	<b>3,374</b>	
Veterans Salaries	-	-	-	-	-	-	-	0.00%
Veterans Operations	56,048	56,048	55,878	56,996	58,135	59,298	60,484	2.00%
<b>Veterans - Total</b>	<b>56,048</b>	<b>56,048</b>	<b>55,878</b>	<b>56,996</b>	<b>58,135</b>	<b>59,298</b>	<b>60,484</b>	
<b>Historical Commission Operations</b>	<b>1,500</b>	<b>0.00%</b>						
<b>Memorial Day/Veterans Day Operations</b>	<b>1,800</b>	<b>0.00%</b>						
<b>Cultural Council Operations</b>	<b>5,800</b>	<b>6,000</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0.00%</b>
<b>Reserve Fund</b>	<b>150,000</b>	<b>150,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>0.00%</b>
<b>Town Departments</b>	<b>11,705,121</b>	<b>12,194,253</b>	<b>12,717,037</b>	<b>13,065,815</b>	<b>13,326,397</b>	<b>13,643,221</b>	<b>13,968,430</b>	
<b>Vocational School Assessment</b>	<b>245,678</b>	<b>155,240</b>	<b>143,023</b>	<b>145,883</b>	<b>148,801</b>	<b>151,777</b>	<b>154,813</b>	<b>2.00%</b>



### Medfield General Fund Financial Forecast FY2023 to FY2027 (continued)

Expenditure Projections	FY2021 Approved	FY2022 Approved	FY2023 Budget	FY2024 Projection	FY2025 Projection	FY2026 Projection	FY2027 Projection	Projection Percent
Professional Salaries*	26,700,831	27,920,187	28,989,217	30,148,785	31,505,481	32,923,227	33,910,924	
Clerical Salaries	906,500	903,087	900,412	922,922	945,995	969,645	993,886	
Other Salaries	2,811,810	3,007,406	3,125,366	3,203,500	3,283,587	3,365,677	3,449,819	
Services	2,739,249	2,743,949	2,822,645	2,921,438	3,023,688	3,129,517	3,239,050	
Supplies	1,195,870	1,253,370	1,305,920	1,318,979	1,332,169	1,345,491	1,358,946	
Other Expenses	1,309,753	1,293,660	1,287,660	1,319,852	1,352,848	1,386,669	1,421,336	
Tuitions (net)	1,213,277	1,226,570	1,075,729	1,108,001	1,141,241	1,175,478	1,210,742	
<b>Medfield Public Schools - Total</b>	<b>36,877,290</b>	<b>38,348,229</b>	<b>39,506,948</b>	<b>40,943,476</b>	<b>42,585,009</b>	<b>44,295,704</b>	<b>45,584,703</b>	
Workers Compensation Insurance	261,677	238,201	248,000	255,440	263,103	270,996	279,126	3.00%
Property, General Liability, and Professional	201,098	247,713	276,000	289,800	304,290	319,505	335,480	5.00%
Police and Fire 111F Injured on Duty Insurance	76,000	83,600	90,000	94,500	99,225	104,186	109,396	5.00%
<b>Insurance - Total</b>	<b>538,775</b>	<b>569,514</b>	<b>614,000</b>	<b>639,740</b>	<b>666,618</b>	<b>694,687</b>	<b>724,001</b>	
Unemployment Trust Fund	105,894	161,788	-	50,000	50,000	50,000	50,000	0.00%
Life Insurance	13,124	13,124	15,000	15,300	15,606	15,918	16,236	2.00%
Health Insurance	4,497,220	4,200,000	4,677,109	4,910,964	5,156,512	5,414,338	5,685,055	5.00%
OPEB Appropriation	425,000	467,500	500,000	525,000	551,250	578,813	607,753	5.00%
Medicare Tax	552,022	579,623	624,000	642,720	662,002	681,862	702,317	3.00%
Norfolk County Retirement	3,026,978	3,162,435	3,394,258	3,648,827	3,922,489	4,216,676	4,532,927	7.50%
<b>Town and School Employee Benefits - Total</b>	<b>8,620,238</b>	<b>8,584,470</b>	<b>9,210,367</b>	<b>9,792,812</b>	<b>10,357,859</b>	<b>10,957,606</b>	<b>11,594,289</b>	
Debt - Principal	4,340,273	4,748,543	3,958,200	2,914,709	2,931,249	2,587,821	2,604,425	
Debt - Interest	1,264,549	1,489,458	1,312,070	1,160,575	1,035,984	913,288	811,122	
<b>Debt - Total</b>	<b>5,604,822</b>	<b>6,238,001</b>	<b>5,270,270</b>	<b>4,075,284</b>	<b>3,967,233</b>	<b>3,501,109</b>	<b>3,415,547</b>	
Transfer to General Stabilization Fund	-	700,000	700,000	200,000	200,000	200,000	200,000	
Transfer to Capital Stabilization Fund	-	751,000	2,000,000	-	-	-	-	
Transfer to Municipal Buildings Stabilization	1,050,625	1,076,891	1,103,812	1,131,407	1,159,692	1,188,685	1,218,402	2.50%
Capital Budget	162,750	970,326	1,206,686	612,000	1,207,000	552,000	567,000	
Other Monetary Articles	413,830	267,113	25,000	-	-	-	-	
Snow and Ice Deficit	-	42,281	80,000	100,000	100,000	100,000	100,000	
State - Cherry Sheet Offsets	17,373	21,868	21,868	22,743	23,652	24,599	25,582	4.00%
Adjustments	-	2,129	-	-	-	-	-	
State Assessments	842,313	908,687	908,877	917,966	772,145	624,867	631,116	1.00%
Overlay	198,486	216,327	200,000	204,000	208,080	212,242	216,486	2.00%
<b>Other - Total</b>	<b>1,058,172</b>	<b>1,191,292</b>	<b>1,210,745</b>	<b>1,121,966</b>	<b>980,225</b>	<b>837,108</b>	<b>847,602</b>	
<b>Total Expenditures</b>	<b>66,277,301</b>	<b>71,046,329</b>	<b>73,707,888</b>	<b>71,728,383</b>	<b>74,598,835</b>	<b>76,021,897</b>	<b>78,274,787</b>	
Total GF Revenues	68,328,418	71,046,329	73,707,888	70,877,768	73,047,732	73,751,839	75,693,753	
Total GF Expenditures	66,277,301	71,046,329	73,707,888	71,728,383	74,598,835	76,021,897	78,274,787	
Available	2,051,117	-	-	(850,615)	(1,551,103)	(2,270,058)	(2,581,033)	



## Medfield General Fund Financial Forecast FY2023 to FY2027

Revenue Projections	FY2021	FY2022 Recap	FY2023 Budget	FY2024 Projection	FY2025 Projection	FY2026 Projection	FY2027 Projection	Projection Percent
<b>General Fund Revenues</b>								
<b>Property Tax Levy</b>								
Prior Year Tax Levy Limit	44,458,802	46,047,741	47,717,256	49,385,187	51,044,817	52,745,937	54,489,585	
Proposition 2 1/2 Increase (2.5%)	1,111,470	1,151,194	1,192,931	1,234,630	1,276,120	1,318,648	1,362,240	
New Growth	477,469	518,321	475,000	425,000	425,000	425,000	425,000	
Override	-	-	-	-	-	-	-	
Levy Limit - Subtotal	46,047,741	47,717,256	49,385,187	51,044,817	52,745,937	54,489,585	56,276,825	
Debt Exclusions	3,674,665	3,305,035	3,129,882	2,590,854	2,380,838	1,893,379	1,851,292	
Municipal Buildings Stabilization Fund Override	1,050,625	1,076,891	1,103,812	1,131,407	1,159,692	1,188,685	1,218,402	
Maximum Allowable Tax Levy	50,773,031	52,099,181	53,618,881	54,767,078	56,286,467	57,571,649	59,346,519	
Excess Levy Capacity	(14,071)	(28,580)	(9,065)	-	-	-	-	
<b>Tax Levy - Total</b>	<b>50,758,960</b>	<b>52,070,601</b>	<b>53,609,816</b>	<b>54,767,078</b>	<b>56,286,467</b>	<b>57,571,649</b>	<b>59,346,519</b>	
<b>Local Receipts</b>								
1. Motor Vehicle Excise	\$2,445,739	2,075,000	2,150,000	2,193,000	2,236,860	2,281,597	2,327,229	2.00%
2a. Meals Excise	\$135,557	125,000	180,000	181,800	183,618	185,454	187,309	1.00%
3. Penalties/Int. on Taxes & Excises	\$141,777	60,000	75,000	75,000	75,000	75,000	75,000	0.00%
4. Payment In Lieu of Taxes	\$2,623	2,240	2,623	2,623	2,623	2,623	2,623	0.00%
10. Fees	\$77,474	27,251	40,000	40,000	40,000	40,000	40,000	0.00%
11. Rentals	\$257,137	202,704	257,137	257,137	257,137	257,137	257,137	0.00%
12. Dept. Revenue-Schools	\$5,476	2,621	2,621	2,621	2,621	2,621	2,621	0.00%
14. Dept. Revenue-Cemeteries	\$36,355	39,000	33,000	33,000	33,000	33,000	33,000	0.00%
16. Other Departmental Revenue	\$543,299	460,000	490,000	502,250	514,806	527,676	540,868	2.50%
17. Licenses/Permits	\$863,641	600,000	750,000	768,750	787,969	807,668	827,860	2.50%
18. Special Assessments	\$229,377	140,000	119,000	110,000	22,000	6,500	-	N/A
19. Fines and Forfeits	\$3,814	12,000	10,000	10,000	10,000	10,000	10,000	0.00%
20. Investment Income	\$37,762	100,000	75,000	75,000	75,000	75,000	75,000	0.00%
20. Interest Reserve	\$4,513	-	-	-	-	-	-	
21. Medicaid Reimbursement	32,473	-	-	-	-	-	-	
22. Misc. Recurring	-	-	-	-	-	-	-	
23. Misc. Non-Recurring	183,453	-	-	-	-	-	-	
<b>Local Receipts - Total</b>	<b>5,000,470</b>	<b>3,845,816</b>	<b>4,184,381</b>	<b>4,251,181</b>	<b>4,240,634</b>	<b>4,304,277</b>	<b>4,378,647</b>	
<b>State Aid</b>								
Chapter 70 Education Aid	6,288,744	6,361,734	6,434,604	6,498,950	6,563,940	6,629,579	6,695,875	1.00%
School Transportation	-	-	-	-	-	-	-	
Charter Tuition Reimbursement	33,824	40,533	26,957	26,957	26,957	26,957	26,957	0.00%
Smart Growth School Reimbursement	-	-	-	-	-	-	-	
School Lunch (offset)	-	-	-	-	-	-	-	
School Choice Receiving Tuition (Offset)	-	-	-	-	-	-	-	
Unrestricted General Government Aid	1,580,841	1,593,155	1,636,170	1,680,347	1,725,716	1,772,310	1,820,163	2.70%
Local Share of Racing Taxes	-	-	-	-	-	-	-	
Regional Public Libraries	-	-	-	-	-	-	-	
Police Career Incentive	-	-	-	-	-	-	-	
Urban Revitalization	-	-	-	-	-	-	-	
Veterans Benefits	15,769	10,635	4,603	4,603	4,603	4,603	4,603	0.00%
Exemptions VBS and Elderly	42,628	35,916	35,783	35,783	35,783	35,783	35,783	0.00%
State Owned Land	49,042	53,102	53,071	53,071	53,071	53,071	53,071	0.00%
Public Libraries (offset)	20,847	21,868	21,443	21,443	21,443	21,443	21,443	0.00%
<b>State Aid - Total</b>	<b>8,031,695</b>	<b>8,116,943</b>	<b>8,212,631</b>	<b>8,321,154</b>	<b>8,431,512</b>	<b>8,543,746</b>	<b>8,657,894</b>	



### Medfield General Fund Financial Forecast FY2023 to FY2027 (continued)

Revenue Projections	FY2021	FY2022 Recap	FY2023 Budget	FY2024 Projection	FY2025 Projection	FY2026 Projection	FY2027 Projection	Projection Percent
<b>Available Funds</b>								
Cemetery Perpetual Care Trust	15,000	15,000	-	-	-	-	-	-
Pension Reserve Fund	75,000	75,000	200,000	200,000	200,000	200,000	200,000	-
Unexpended County Retirement Appropr	51,765	55,445	-	-	-	-	-	-
Sewer Betterment Paid in Advance	309,904	40,991	-	-	-	-	-	-
Capital Stabilization Fund		163,000	-	-	-	-	-	-
Bond Premium - Sawmill Brook	680	562	-	-	-	-	-	-
Bond Premium FR 6/7	2,147	1,751	-	-	-	-	-	-
Bond Premium - Red Gate Farm	2,083	1,983	1,833	1,633	1,433	1,277	1,165	-
Bond Premium - HS Field Renovation	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-
Bond Premium - Town Garage Solar	3,683	3,683	3,683	3,683	3,683	-	-	-
Use of School Property Revolving Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-
ALS Revolving Fund	150,000	150,000	245,000	245,000	245,000	245,000	245,000	0%
Respite Care Revolving Fund	10,135	-						
F/B Rs Red of Fut Excl Debt (BAN Int Rei	20,853	12,582	4,194	-	-	-	-	-
F/B Rs Red of Excl Debt MSBA Reimb	1,143,535	1,003,535	583,535	-	-	-	-	-
Overlay Surplus to Offset Operating Bud	50,000	-	-	-	-	-	-	-
Capital Stabilization Fund		587,686	1,106,000	612,000	1,207,000	552,000	567,000	-
Park & Rec Revolving Fund	-	82,640	-					
ALS Revolving Fund		215,000	-					
Ambulance Revolving Fund		85,000	-					
Police Salary Appropriation	35,000							
F/R Res for Exp (SB Paid off)	106,895							
Transportation Receipts Reserved for Atp	1,022	1,471	535	535	535	535	535	-
Cemetery Perpetual Revolving Fund	43,200	58,650						
PEG Access Grant Revolving Fund	162,713	206,992						
<b>Available Funds - Total</b>	<b>2,216,615</b>	<b>2,793,971</b>	<b>2,177,780</b>	<b>1,095,851</b>	<b>1,690,651</b>	<b>1,031,812</b>	<b>1,046,700</b>	
Free Cash	792,597	1,702,893	3,225,000	200,000	200,000	200,000	200,000	
<b>Other Revenue Sources</b>								
Enterprise Fund Allocated Costs	1,528,081	2,516,105	2,298,280	2,242,504	2,198,467	2,100,355	2,063,993	
<b>Other - Total</b>	<b>1,528,081</b>	<b>2,516,105</b>	<b>2,298,280</b>	<b>2,242,504</b>	<b>2,198,467</b>	<b>2,100,355</b>	<b>2,063,993</b>	
<b>General Fund Revenues - Total</b>	<b>68,328,418</b>	<b>71,046,329</b>	<b>73,707,888</b>	<b>70,877,768</b>	<b>73,047,732</b>	<b>73,751,839</b>	<b>75,693,753</b>	



# Departmental Budgets



## Departmental Budget Summary

Fund/Department	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>General Fund</b>						
Administration						
Board of Selectman	13,361	11,719	15,520	15,520	-	0%
Town Administrator	835,127	392,802	419,247	430,888	11,641	3%
Town Counsel	101,463	111,800	116,150	123,533	7,383	6%
Information Technology	184,864	220,458	225,551	235,209	9,658	4%
Human Resources	28,637	30,405	88,987	105,016	16,029	18%
Town Report/Town Meeting	17,359	11,882	15,000	15,000	-	0%
Administration - Total	1,180,811	779,066	880,455	925,166	44,711	5%
Town Accountant	225,494	218,860	240,191	277,000	36,809	15%
Assessors	136,314	211,069	224,610	234,737	10,127	5%
Treasurer/Collector	186,687	287,888	289,731	297,773	8,042	3%
Town Clerk	96,014	131,893	109,635	160,832	51,197	47%
Conservation	39,024	48,317	45,355	44,609	(746)	-2%
Planning & Zoning	99,111	108,945	133,064	138,810	5,746	4%
Facilities/Building	293,863	497,718	636,379	647,428	11,049	2%
Police Department	2,304,666	2,532,410	2,743,656	2,786,346	42,690	2%
Animal Control	99,671	99,108	112,661	114,594	1,933	2%
Traffic marking/Signs	54,256	40,752	65,024	65,024	-	0%
Police - Total	2,458,593	2,672,270	2,921,341	2,965,964	44,623	2%
Fire & Rescue Department	1,363,361	1,382,145	1,484,500	1,601,937	117,437	8%
Inspections	151,848	222,276	238,597	254,420	15,823	7%
Department of Public Works						
Trees	65,188	69,315	67,611	68,091	480	1%
Highway	1,206,574	1,301,524	1,470,218	1,496,648	26,430	2%
Snow & Ice	231,720	335,716	293,435	293,436	1	0%
Street Lighting	26,598	1,850	10,000	12,500	2,500	25%
Equipment Repair & Maintenance	277,049	415,184	445,799	450,559	4,760	1%
Sidewalks	-	33,770	35,000	35,000	-	0%
Public Works Utilities	75,884	-	-	-	-	N/A
Solid Waste Disposal	618,204	621,907	609,179	625,814	16,635	3%
Cemetery	174,048	156,904	200,229	207,386	7,157	4%
DPW - Total	2,675,266	2,936,169	3,131,471	3,189,434	57,963	2%
Health	72,349	108,902	147,779	190,595	42,816	29%
Council on Aging	233,805	231,106	245,579	250,838	5,259	2%
Veterans' Services	43,320	37,173	56,048	55,878	(170)	0%
Outreach	110,771	175,254	178,340	185,345	7,005	4%
Medfield Public Library	705,751	706,925	766,693	801,729	35,036	5%
Parks & Recreation	318,926	274,292	302,131	311,625	9,494	3%
<b>General Fund Departmental - Total</b>	<b>10,391,306</b>	<b>11,030,270</b>	<b>12,031,899</b>	<b>12,534,120</b>	<b>502,221</b>	<b>4%</b>
<b>Enterprise Funds</b>						
DPW - Water Division	897,634	955,785	1,087,720	1,108,151	20,431	2%
DPW - Sewer Division	1,030,597	1,114,102	1,347,177	1,348,463	1,286	0%
<b>Enterprise Fund Departmental - Total</b>	<b>1,928,231</b>	<b>2,069,887</b>	<b>2,434,897</b>	<b>2,456,614</b>	<b>21,717</b>	<b>1%</b>
<b>Departmental Total - All Funds</b>	<b>12,319,537</b>	<b>13,100,156</b>	<b>14,466,796</b>	<b>14,990,734</b>	<b>523,938</b>	<b>4%</b>



# Administration

Contact	Phone & Email	Location
Kristine Trierweiler Town Administrator	508-906-3012 ktrierweiler@medfield.net	Medfield Town House Floor 2 459 Main Street

## Mission Statement & Departmental Activities

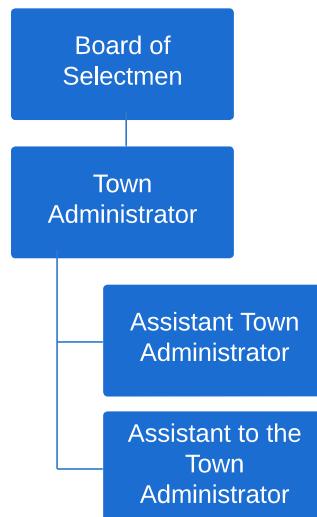
The Town Administrator's Office is committed to providing quality and innovative service in a supportive and creative environment. We work cooperatively with the citizens of Medfield and all municipal employees in setting the direction and accomplishing goals for town government.

## Brief Description of the Department

Members of the Board of Selectmen, together, serve as the Chief Executive Officer of the Town of Medfield. The Board generally meets the 1st and 3rd Tuesdays of the month. The Board exercises general supervision over all matters affecting the interests or welfare of the Town, including policy direction for the Town, legal matters and the execution of contracts, appointment of the Town Administrator, department heads, and employees, appointments to boards and committees, and licensing.

The Town Administrator works to implement the policy directives of the Medfield Board of Selectmen and manages the day-to-day operations of the Town. The Town Administrator also directly manages several departments.

## Organizational Chart





## FY21 Accomplishments

- Successfully managed and maintained Town operations and services throughout the impacts of COVID-19.
- Ensured delivery of services when buildings were closed and reopened buildings as we learned more about COVID-19 mitigation and prevention.
- Supported the Board of Health and the Health Department in responding to COVID-19.
- Maximized use of Federal funds to pay for expenses related to COVID-19.
- Develop and release the RFP for the Medfield State Hospital, after a successful vote at the 2019. Special Town Meeting to change the zoning for the Medfield State Hospital. This effort was led by the Medfield State Hospital Development Committee and incorporated public comment and feedback

## FY22 Accomplishments

### Civic Engagement

1. Develop Committee Handbook to reflect the most current information on the roles and responsibilities of committees and their members.  
Status: In Process
  - A. Provide Educational resources to ensure compliance with applicable laws and regulations  
Status: Complete
  - B. Continue to improve the effectiveness of committees by ensuring they have updated Charter documents which include direction and purpose  
Status: In Process
  - C. Provide all committee chairs with Town of Medfield email to improve archival processes  
Status: In Process
2. Develop Summer Intern Program to be in place for Summer 2022.  
Status: On Hold

### Inter/Intra Governmental Operations

3. Identify and advance opportunities for cooperation between Town departments, Medfield School Department, neighboring municipalities, and regional governments as ways to improve services and reduce costs.
  - A. Review feasibility of establishing regional operations with surrounding towns  
Status: Complete
  - B. Encourage communication and create cross-departmental teams to improve cooperation and coordination of services.  
Status: Complete

### Grounds and Open Space Maintenance and Improvement Plan Proposal

4. Work with Town Boards and Departments, including DPW, Parks and Recreation, and Conservation to develop a grounds and open space maintenance plan.
  - A. Update grounds and open space inventory  
Status: Complete
  - B. Identify responsibility for grounds and open space  
Status: In Process
  - C. Prepare maintenance plan for all identified locations  
Status: In Process



### Long Term Financial Planning

5. Establish long-term financial sustainability for the Town by adherence to approved financial policies regarding reserve levels, balanced budgets, and capital financing and financial forecasting.
  - A. Capital Budget recommendation for FY2023 to be made to the BOS before September 30, 2021  
Status: Complete
  - B. Update Financial Policy to include a formalized test to measure compliance  
Status: Complete
  - C. Review current town budgets for "embedded capital"  
Status: Complete

### Communications

6. Increase the level of communication between the Board of Selectmen and Department Heads.
  - A. Quarterly update reports to BOS from Police Chief, Fire Chief, and DPW Director, other departments as requested COMPLETE  
Status: Complete
  - B. Semi-annual updates Parks and Recreation, Council on Aging, Outreach COMPLETE  
Status: Complete
7. Identify and improve website navigation to make it clearer to understand and easier to navigate.
  - A. Create new "Welcome Section" on the website with basic information for new residents to Medfield  
Status: Complete
  - B. Website audit to remove old committees, archive outdated information, bring more current information front and center  
Status: Complete
  - C. Town and School Linkage Improved  
Status: Complete

### Board of Selectmen Policy Updates

8. Continue to formalize the policies and procedures of the Board of Selectmen.
  - A. Minimum: Car Wash Policy, Flag Policy, Municipal Building/Grounds Use, External Communication policies to be presented to the Board of Selectmen for review  
Status: Complete
9. Recommend and update process for adoption of Personnel Policies.  
Status: Complete

### Labor Relations

10. Initiate and complete collective bargaining sessions prior to the expiration of the contract.
  - A. Submission of a fair and reasonable offer to the collective bargaining unit will constitute meeting this goal  
Status: Complete

### FY23 Goals

Each year, the Board of Selectmen and the Town Administrator review the prior year's goals and accomplishments as part of developing the goals for the coming fiscal year. The Board of Selectmen and Town Administrator have not set fiscal year goals as of the time of printing. Once established, the goals will be posted to the Town website: <https://www.town.medfield.net/1778/Town-Administrator-Goals>.



## Departmental Budget

ADMINISTRATION	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>BOARD OF SELECTMEN</b>						
<b>SALARIES</b>						
SALARIES-ELECTED	1,800	1,800	2,700	2,700	-	0%
<b>SALARIES - SUBTOTAL</b>	<b>1,800</b>	<b>1,800</b>	<b>2,700</b>	<b>2,700</b>	-	<b>0%</b>
<b>OPERATING EXP.</b>						
ADVERTISING	337	211	1,300	1,300	-	0%
DUES & MEMBERSHIPS	3,230	2,585	2,900	2,900	-	0%
TRAINING & EDUCATION	40	250	650	650	-	0%
PRINTNG-POSTG-STATY	235	240	600	600	-	0%
MEETINGS+CONFERENCES	699	240	600	600	-	0%
OFFICE SUPPLIES	185	273	720	720	-	0%
VARIOUS COMMITTEE EXPENSES	3,035	6,055	6,050	6,050	-	0%
SELECTMEN ENCUMBRANCES	3,800	64			-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>11,561</b>	<b>9,919</b>	<b>12,820</b>	<b>12,820</b>	-	<b>0%</b>
<b>BOARD OF SELECTMEN - TOTAL</b>	<b>13,361</b>	<b>11,719</b>	<b>15,520</b>	<b>15,520</b>	-	<b>0%</b>
<b>TOWN ADMINISTRATOR</b>						
<b>SALARIES</b>						
TOWN ADMIN SALARIES	786,354	368,977	397,227	405,548	8,321	2%
LONGEVITY-TOWN ADMIN	4,800	2,000	2,000	1,000	(1,000)	-50%
<b>SALARIES - SUBTOTAL</b>	<b>791,154</b>	<b>370,977</b>	<b>399,227</b>	<b>406,548</b>	<b>7,321</b>	<b>2%</b>
<b>OPERATING EXP.</b>						
OTHER EQ/COPIER+SUPPLIES	7,347	7,956	7,800	7,800	-	0%
STORAGE SPACE RENT	4,750	4,200	4,200	4,200	-	0%
UTIL-ELEC-TOWN HALL	16,087	-	-	-	-	N/A
UTIL-TOWN HALL-HEAT	3,920	-	-	-	-	N/A
UTIL-TN HL-WAT&SEW	912	-	-	-	-	N/A
TRAINING & EDUCATION	1,897	2,624	2,840	2,840	-	0%
CONTRACT SERVICE	-	-	-	4,000	4,000	N/A
MEETINGS+CONFERENCES	1,720	110	1,500	1,500	-	0%
OFFICE SUPPLIES	4,600	3,957	3,680	4,000	320	9%
ENCUMBRANCES	2,740	2,979			-	
<b>OPERATING EXP. - SUBTOTAL</b>	<b>43,974</b>	<b>21,825</b>	<b>20,020</b>	<b>24,340</b>	<b>4,320</b>	<b>22%</b>
<b>TOWN ADMINISTRATOR - TOTAL</b>	<b>835,127</b>	<b>392,802</b>	<b>419,247</b>	<b>430,888</b>	<b>11,641</b>	<b>3%</b>



## Departmental Budget

ADMINISTRATION	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>TOWN COUNSEL</b>						
<b>OPERATING EXP.</b>						
DUES & MEMBERSHIPS	-	275	-	-	-	N/A
CONSULTNG+LEGAL FEES	32,836	42,961	47,000	53,000	6,000	13%
TN COUNSL CONTR SVC	67,793	67,794	69,150	70,533	1,383	2%
ENCUMBRANCES	834	770			-	
<b>TOWN COUNSEL - TOTAL</b>	<b>101,463</b>	<b>111,800</b>	<b>116,150</b>	<b>123,533</b>	<b>7,383</b>	<b>6%</b>
<b>INFORMATION TECHNOLOGY</b>						
<b>SALARIES</b>						
SALARIES - IT	75,329	75,329	76,836	79,909	3,073	4%
LONGEVITY-IT	450	500	550	600	50	9%
<b>SALARIES - SUBTOTAL</b>	<b>75,779</b>	<b>75,829</b>	<b>77,386</b>	<b>80,509</b>	<b>3,123</b>	<b>4%</b>
<b>OPERATING EXP.</b>						
EQUIP REPAIR+SERV	-	6,042	-	-	-	N/A
EQUIP MAINT CONTRACTS	60,883	53,219	81,765	85,000	3,235	4%
EQ MAINT CNTR-SERVER	1,973	17,035	13,000	15,000	2,000	15%
CAPITAL EQUIP REPLACEMENT	284	-	5,000	5,000	-	0%
UTIL-TELEPHONE	35,223	45,796	46,700	48,000	1,300	3%
DUES & MEMBERSHIPS	-	-	500	500	-	0%
MEETINGS+CONFERENCES	200	47	1,200	1,200	-	0%
ENCUMBRANCES	10,523	22,491			-	
<b>OPERATING EXP. - SUBTOTAL</b>	<b>109,085</b>	<b>144,629</b>	<b>148,165</b>	<b>154,700</b>	<b>6,535</b>	<b>4%</b>
<b>INFORMATION TECHNOLOGY - TOTAL</b>	<b>184,864</b>	<b>220,458</b>	<b>225,551</b>	<b>235,209</b>	<b>9,658</b>	<b>4%</b>
<b>HUMAN RESOURCES</b>						
<b>SALARIES</b>						
SALARIES	27,692	30,000	30,600	31,901	1,301	4%
MANAGERIAL MERIT	-	-	45,000	45,000	-	0%
PROF SAL MKT ADJ	-	-	10,327	15,000	4,673	45%
COLA				8,055	8,055	N/A
<b>SALARIES - SUBTOTAL</b>	<b>27,692</b>	<b>30,000</b>	<b>85,927</b>	<b>99,956</b>	<b>14,029</b>	<b>16%</b>



## Departmental Budget

ADMINISTRATION	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>OPERATING EXP.</b>						
DUES & MEMBERSHIPS	275	-	1,200	1,200	-	0%
TRAINING & EDUCATION	-	-	-	2,000	2,000	N/A
CONSULTANT	-	-	-	-	-	N/A
PRINTNG-POSTG-STATY	-	75	700	700	-	0%
MEETINGS+CONFERENCES	40	330	1,000	1,000	-	0%
OFFICE SUPPLIES	630	-	160	160	-	0%
<b>OPERATING EXP. - SUBTOTAL</b>	<b>945</b>	<b>405</b>	<b>3,060</b>	<b>5,060</b>	<b>2,000</b>	<b>65%</b>
<b>HUMAN RESOURCES - TOTAL</b>	<b>28,637</b>	<b>30,405</b>	<b>88,987</b>	<b>105,016</b>	<b>16,029</b>	<b>18%</b>
<b>TOWN REPORT/MEETING</b>						
<b>SALARIES</b>						
TOWN MEETING WAGES	384	1,605	1,000	1,000	-	0%
<b>SALARIES - SUBTOTAL</b>	<b>384</b>	<b>1,605</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0%</b>
<b>OPERATING EXP.</b>						
POLICE SPECIAL DETAIL	-	905	750	750	-	0%
PRINTNG-POSTG-STATY	12,352	9,372	13,250	13,250	-	0%
ENCUMBRANCES	4,622	-	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>16,975</b>	<b>10,277</b>	<b>14,000</b>	<b>14,000</b>	<b>-</b>	<b>0%</b>
<b>TOWN REPORT/MEETING - TOTAL</b>	<b>17,359</b>	<b>11,882</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>0%</b>
<b>ADMINISTRATION - TOTAL</b>	<b>1,180,811</b>	<b>779,066</b>	<b>880,455</b>	<b>925,166</b>	<b>44,711</b>	<b>5%</b>



## Accounting Department

Contact	Phone & Email	Location
Andrew Foster Town Accountant	508-906-3022 afoster@medfield.net	Medfield Town House Floor 1 459 Main Street

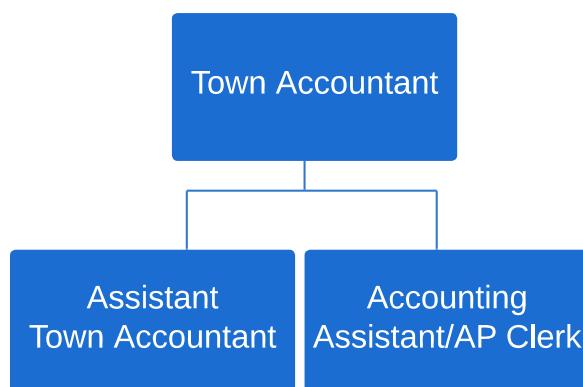
### Mission Statement & Departmental Activities

The Accounting department is responsible for accounting, auditing and financial reporting services to all Departments, Boards, and Commissions in accordance with Massachusetts General Laws, and Generally Accepted Accounting Principles for State and Local Governments.

### Brief Description of the Department

The office serves as an internal service department processing all invoices and reviewing all payrolls; reconciling cash, receivables and special fund balances with the Treasurer/Collector; assisting/advising the Town Administrator on financial matters, specifically, budgetary, M.G.L.'s, and Town Meeting warrant preparation; is responsible for timely and accurate submission of all reports required by the State; assists in the preparation of the Tax Recap; and prepares other reports and financial analysis as required to ensure a successful annual audit.

### Organizational Chart





## FY21 Accomplishments

- Free Cash for July 1, 2021 was certified with the Massachusetts Department of Revenue at \$4,954,299 and Sewer/Water Retained Earnings of \$1,150,094/\$937,481 on January 12, 2022.
- Schedule A was submitted 10/28/21. Schedule A is a year-end statement of revenues and other financing sources, expenditures and other financing uses, changes in fund balances, the balance sheet and other information.
- Established and maintained new Covid-19 funds and organized reporting
- Worked with independent auditor Melanson CPAs to complete the audit of the Town's Financials
- Worked with actuary firm Stone Consultants, to complete the GASB Statement 74 & 75 OPEB Actuarial Study

## FY22 Accomplishments

Goal: Finalizing the Town's Financial Audit/Status: To be completed by March

Goal: Adjust and correct as needed based on Audit management comments/Status: Ongoing

Goal: Complete the annual interim GASB 74 & 75 Report/Status: To be completed at year end with updated financial data, such as OPEB Trust interest at June 30, 2022

Goal: Completion of new GFOA Budget Document/ Status: In process for completion for FY23 Budget

## FY23 Goals

GOAL #1	Submit Timely Reporting to the State
<b>Detailed Description</b>	Such as the Balance Sheet, Schedule A
<b>Start Date</b>	09-01-2022
<b>Completion Date</b>	01-31-2023
<b>How will you measure success/achievement/completion?</b>	Complete and submit on a timely basis to remain in good standing and to have final numbers for the next year budget process.

GOAL #2	Complete a Successful Audit without any Material Findings
<b>Detailed Description</b>	Ensure the books are in order and ready for the Audit.
<b>Start Date</b>	Dec./Jan. 2022
<b>Completion Date</b>	03-31-2023
<b>How will you measure success/achievement/completion?</b>	Audit conducted on time and with a high degree of correctness.



<b>GOAL #3</b>		<b>Complete the Interim Year GASB 74 &amp; 75 Report</b>
<b>Detailed Description</b>	The Town is annually required to comply with GASB 74 issuing disclosures and incremental changes to its OPEB report.	
<b>Start Date</b>	06-01-2022	
<b>Completion Date</b>	Jul./Aug. 2023	
<b>How will you measure success/achievement/completion?</b>	Audit conducted and completed on time and with a high degree of correctness.	

## Trends/Metrics

<b>Description</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Stabilization Balance	1,947,508	1,949,985	2,181,146	2,316,738
OPEB	2,889,492	3,470,967	3,972,467	5,674,059
Free Cash certified as of July 1 of each fiscal year	2,071,995	2,234,402	3,357,125	4,954,299
Prop 2 1/2 Increase	955,483	988,993	1,070,878	1,111,470
New Growth	384,928	373,294	552,801	477,469
Excess Levy	31,385	517,588	25,486	16,601



## Departmental Budget

TOWN ACCOUNTANT	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
TOWN ACCT SALARIES	180,604	180,604	184,216	218,376	34,160	19%
LONGEVITY-TN ACCT	1,000	1,000	1,000	-		
<b>SALARIES - SUBTOTAL</b>	<b>181,604</b>	<b>181,604</b>	<b>185,216</b>	<b>218,376</b>	<b>33,160</b>	<b>18%</b>
<b>OPERATING EXP.</b>						
DATA PROCESSING	1,548	-	-	-		
OTHER EQUIPMENT	802	1,108	700	700	-	0%
EQUIP MAINT CONTRACTS	-	-	-	-		
DUES & MEMBERSHIPS	245	225	275	275	-	0%
TRAINING & EDUCATION	1,142	450	2,750	2,750	-	0%
TOWN & SCHOOL AUDIT	30,000	29,500	43,000	41,500	(1,500)	-3%
OPEB CONSULTANT	550	-	5,450	10,199	4,749	87%
CONSULTANT	-	-	-	-		
MEETINGS+CONFERENCES	202	-	1,200	1,200	-	0%
TN ACCT OFFICE SUPPL	-	1,473	1,600	2,000	400	25%
ENCUMBRANCES	9,400	4,500			-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>43,889</b>	<b>37,256</b>	<b>54,975</b>	<b>58,624</b>	<b>3,649</b>	<b>7%</b>
<b>TOWN ACCOUNTANT - TOTAL</b>	<b>225,494</b>	<b>218,860</b>	<b>240,191</b>	<b>277,000</b>	<b>36,809</b>	<b>15%</b>



## Assessor Department

Contact Name	Phone & Email	Location
Yvonne Remillard, RMA, MAA Principal Assessor	508-906-3015 yremillard@medfield.net	Medfield Town House Board of Assessors Room 459 Main Street

### Mission Statement & Departmental Activities

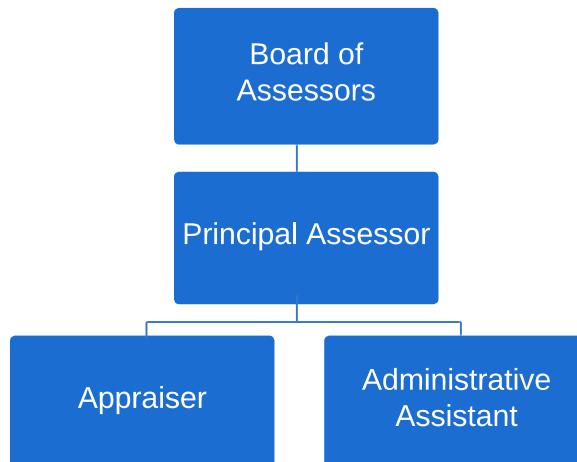
The Mission of the Assessing office is to discover, list, and value all types of properties in the Town of Medfield at a legally correct level of value; to serve the public professionally and courteously; to keep the public informed through various mediums and to work with other governmental organizations to achieve all goals and timely deadlines. The functions of the assessing office are further governed by laws and administrative regulations which are monitored at regular intervals by the Department of Revenue.

### Brief Description of the Department

The Assessing Department is responsible for the administration of all laws and regulations regarding property tax assessment. The Assessors, as required by chapters 59, 60A, 61, 61A, 61B, of the Massachusetts General Laws and various acts of the Legislature, perform the appraisal of approximately 4372 (FY 2022) real property (residential, commercial, industrial) and 65 taxable approximately 100 total (FY2022) personal property (business and utility tangible assets) accounts and process all motor vehicle excise tax accounts (approximately 13,000 FY 2022). Assessors provide information to the Board of Selectmen annually so that the tax rate can be established. The Assessors commit tax warrants to the Treasurer/Collector including the annual real estate taxes (\$51,331,507 FY 2022), personal property taxes (\$739,094 FY 2022), excise tax (approximately \$2,400,000 FY 2022), sewer betterments (\$125,279 FY 2022) and other liens (\$102,909 FY 2022) to be collected. The Principal Assessor prepares and defends property values before the Massachusetts Appellate Tax Board; reports all sales, values, and new growth within the Town to the Massachusetts Department of Revenue as required by law and is a member of the Financial Team which works under the direction of the Town Administrator. She handles requests for real estate/personal property tax abatements and personal exemptions (disabled veterans, elderly, surviving spouse, blind, tax deferral, senior tax work off) through the avenues prescribed by the Legislature. She also coordinates with a mapping consultant to annually update the Medfield GIS and Assessors' maps and works with the CAMA database and CIP consultants. The office works daily to answer the inquiries of taxpayers, real estate professionals, planners, developers, builders, and local government officials. They conduct cyclical, sale and building permit visits to real property; update ownership of real property with information supplied by the Norfolk County Registry of Deeds; process plans and corrections to update the Assessors' maps; oversee the implementation of agricultural, forest and recreational land classifications; prepare abutters lists; assist other Town departments in the performance of their duties and update the website. Information regarding property assessments, ownership and property characteristics is available for review on the Town's website to achieve full disclosure of the assessment and appraisal process.



## Organizational Chart



### FY21 Accomplishments

1. Completed interim year certification following the guidelines of the Department of Revenue. All assessed values were certified by the DOR resulting in a certified tax rate of \$17.83 for all classes of Real and Personal Property. Total Town taxable value of \$2,857,907,104
2. Maintained and updated the Data Collection and Office Policy manuals
3. Operated the office within a conservative, reasonable and explainable budget. Looked for efficiencies to offset budget cuts
4. During Covid-19 Safely conducted building permit inspections resulting in approximately \$500,000 in New Growth
5. Worked with Treasurer to improve the Senior Tax Work Off program communication and understanding. Met with the COA director and her staff to identify and discuss issues. Created a brochure and held an informational session for participants

### FY22 Accomplishments

1. Goal #1: Completed interim year certification following the guidelines of the Department of Revenue. All assessed values were certified by the DOR resulting in a certified tax rate of \$17.42 for all classes of Real and Personal property. Total Town taxable value of \$2,989,127,491 Status: Completed
2. Goal #2: Performed a net book appraisal on personal property class 504 utilities, as recommended by the Department of Revenue resulting in approximately \$22,000 in New Growth Status: Completed
3. Goal #3: Safely conducted building permit inspections resulting in approximately \$475,000 in New Growth Status: Completed
4. Goal #4: Transitioned to a new mapping company, updated, and corrected Assessors' maps. Status: Ongoing
5. Goal #5: Ensured that staff stays abreast of current legislation, continues their education, and exhibits good public relations Status: Ongoing



## FY23 Goals

GOAL #1	Required Property Inspection Program
<b>Detailed Description</b>	Detailed Description: Department of Revenue annually requires the inspection of sales, building permits and cyclical properties: Measure and list approximately 10% of parcels annually (minimum of 440) Measure and list all sale properties Measure and list all permits which will change property characteristics and or conditions
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Number of inspections in each category (Sale, Building Permit, Cyclical)

GOAL #2	New Growth
<b>Detailed Description</b>	Complete New Growth Submission to Department of Revenue: Analyze and inspect all building permits for New Growth Complete required documentation timely
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	11-15-2022
<b>How will you measure success/achievement/completion?</b>	Number of permits inspected Approval of submissions to the Department of Revenue

GOAL #3	New Mapping System
<b>Detailed Description</b>	Complete transition to new mapping system Complete annual changes and corrections, including the addition of 100+ missing structures Ensure maps are up to date and at State Level Three for compliance
<b>Start Date</b>	01-01-2021
<b>Completion Date</b>	12-30-2022
<b>How will you measure success/achievement/completion?</b>	Review new maps for all updated changes, additions, and corrections

GOAL #4	FY 2023 Tax Rate
<b>Detailed Description</b>	Complete sales analysis and timely setting of FY 2023 tax rate Complete inspections: See Goal #1, formulate New Growth, review all sales, complete sales analysis, and mass appraisal adjustments, submit sales, New Growth, values, complete Tax Classification Hearing and tax rate setting documents in timely manner
<b>Start Date</b>	01-01-2022
<b>Completion Date</b>	12-15-2022
<b>How will you measure success/achievement/completion?</b>	Tax rate and assessed valuations approved by the Department of Revenue



## Trends/Metrics

Description	2019	2020	2021	2022*
Sales analysis in support of annual certification of assessed values and tax rate (certification required every five years)	Completed	Completed	Completed	Completed
Inspection of sale, permit and cyclical properties in the fiscal year	768	871	642	464 (1/31/22)
Process abatements for motor vehicle excise tax bills	449	424	410	182 (1/31/22)
Process personal exemptions & senior work off (Real Estate)	123	129	135	91 (1/31/22)
Update ownership records coordinated with Norfolk Registry of Deeds	457	443	518	257 1/31/22)
Process building permits for updating property record cards	171	252	280	217 (1/31/22)

\*through Quarter 2



## Departmental Budget

ASSESSORS	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
ASSESSOR DEPT SAL	106,746	192,170	196,010	203,392	7,382	4%
LONGEVITY-ASSESSOR	-	1,050	1,150	1,250	100	9%
ELECTED ASSESSORS SAL	2,700	2,700	2,700	2,700	-	0%
<b>SALARIES - SUBTOTAL</b>	<b>109,446</b>	<b>195,920</b>	<b>199,860</b>	<b>207,342</b>	<b>7,482</b>	<b>4%</b>
<b>OPERATING EXP.</b>						
OTHER EQUIPMENT	-	-	-	-		
EQUIP MAINT-SERVER	-	-	-	-		
DUES & MEMBERSHIPS	590	550	600	720	120	20%
TRAINING & EDUCATION	1,045	1,240	1,500	1,500	-	0%
CONSULTING+LEGAL FEES	5,000	-	5,000	5,000	-	0%
REGISTRY FEES	76	106	500	250	(250)	-50%
PRINTNG-POSTG-STATY	1,030	1,386	625	625	-	0%
MAPPING	-	-	1,000	-	(1,000)	-100%
CYCLICAL INSPECT-ASSR	2,265	-	3,000	3,000	-	0%
CONTR SVC-REAL EST TX	-	-	-	-		
CONTR SVC-PERS PROP	2,650	2,650	2,650	6,800	4,150	157%
CONTR SVC-R/E APPRAISER	13,000	8,200	8,200	8,200	-	0%
MEETINGS+CONFERENCES	255	200	500	500	-	0%
BOOKS-PERIODCLS-SUBSC	379	379	375	-	(375)	-100%
OFFICE SUPPLIES	579	438	800	800	-	0%
ENCUMBRANCES	-	-			-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>26,868</b>	<b>15,149</b>	<b>24,750</b>	<b>27,395</b>	<b>2,645</b>	<b>11%</b>
<b>ASSESSORS - TOTAL</b>	<b>136,314</b>	<b>211,069</b>	<b>224,610</b>	<b>234,737</b>	<b>10,127</b>	<b>5%</b>



## Treasurer/Collector Department

Contact	Phone & Email	Location
Georgia K. Colivas Treasurer/Collector	508-906-3017 gcolivas@medfield.net	Medfield Town House First Floor 459 Main Street

### Mission Statement & Departmental Activities

The mission of the Treasurer/Collector Department is to provide taxpayers and town employees with professional and courteous customer service, treat all taxpayers with equity and ensure the fiscal stability of the Town by collecting and managing the funds required for continued operation of the government.

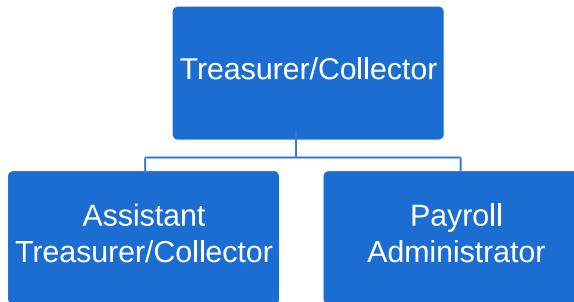
### Brief Description of the Department

The Treasurer/Collector is responsible for the billing, collecting, investing and reconciliation of all Town funds including real estate and personal property taxes, motor vehicle excise tax, sewer bills, and federal, state, and county reimbursements, as well as a myriad of miscellaneous departmental service charges, permits, licenses, and fees. The Division also administers and arranges for the timely disbursement of all warrants for payment to vendors, town employees, and retirees and is responsible for the administration of the Town's debt program.

- Billing, collecting, and investing of all Town funds, including real estate and personal property taxes, excise taxes, water & sewer bills and federal, state and county reimbursements, all state and federal grants.
- Collecting a myriad of miscellaneous departmental service charges, permits, licenses and fees.
- Taking all necessary steps, allowable by law, to collect taxes due to the Town, including past due accounts.
- Administering the timely disbursement of all warrants for payment to vendors, town employees.
- Managing the Town's debt program and the Town's trust fund investments.
- Processing payroll for town and school departments, provide benefit assistance to new/active employees.



## Organizational Chart



## FY21 Accomplishments

1. Maintained processing of daily payments and deposits throughout the Covid 19 pandemic while being available to the public
2. Increased online payments functions to better serve the community during the Covid 19 pandemic and thereafter
3. Offer taxpayers an interest and penalty free period on excise tax during Covid 1 pandemic
4. Maintain, update, and keep current the Treasurer/Collector website to advise residents of upcoming mailings
5. Process water & sewer liens timely after courtesy notices are sent to homeowners
6. Moved mail drop off box so residents can drive by and drop their payments without getting out of the car
7. Maintain a Aa1 bond rating to the Town's \$14M General Obligation Municipal Purpose Loan of 2021

## FY22 Accomplishments

1. Effectively communicate information on Treasurer/Collector website. Keep taxpayers up to date on when bills are mailed and the due dates.
2. Completion of a successful audit without material findings and minimal management points. Audit is conducted efficiently and on time.
3. Increase public communications. Public announcements via website, meetings.
4. Continue to streamline services and procedures to reduce costs and keep budget level.
5. Keep up to date with all possible reduction in costs. No increase in budgets from each fiscal year.

## FY23 Goals

GOAL #1	Re-Affirm Aa1 Bond Rating
<b>Detailed Description</b>	Exercise good financial judgement and remind the financial team of the same to maintain if not better the towns credit rating
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Official confirmation of the rating is confirmed by Moody's Rating Agency



GOAL #2		Online Bill Payments for Other Departments
<b>Detailed Description</b>	Set up online bill payments for other departments with high deposit turnovers to the Treasurer. This will be more efficient for the taxpayer and for the department	
<b>Start Date</b>	07-01-2022	
<b>Completion Date</b>	06-30-2023	
<b>How will you measure success/achievement/completion?</b>	End user numbers on Unipay online payment system	

GOAL #3		Hold First Tax Title Auction
<b>Detailed Description</b>	Tax title has been held for years and has been approved for foreclosure by the Courts. Auction will generate \$120,000 of revenue for the town.	
<b>Start Date</b>	07-01-2022	
<b>Completion Date</b>	06-30-2023	
<b>How will you measure success/achievement/completion?</b>	Actual revenues as a percentage of projections	

## Trends/Metrics

Description	2019	2020	2021	2022*
Real Estate tax collection percentage	100%	100%	99.5%	68%
Real Estate tax bills mailed	4707	4724	4778	4765
Motor Vehicle Excise tax bills mailed in Commitment 1	10,997	11,154	10,920	10,980
Debt outstanding at year end (principal and interest)	\$57,247,410	\$50,476,894	\$52,490,773	\$46,194,093

\*through Quarter 2



## Departmental Budget

TREASURER/COLLECTOR	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
TREAS/COLL SALARY	114,336	205,337	209,446	216,253	6,807	3%
LONGEVITY-TREAS/COLL	1,000	1,500	1,550	1,600	50	3%
<b>SALARIES - SUBTOTAL</b>	<b>115,336</b>	<b>206,837</b>	<b>210,996</b>	<b>217,853</b>	<b>6,857</b>	<b>3%</b>
<b>OPERATING EXP.</b>						
DUES & MEMBERSHIPS	75	50	175	175	-	0%
TRAINING & EDUCATION	71	-	470	470	-	0%
PROFESSIONAL SVCE-BONDING	-	3,349	-	-		
PRINTNG-POSTG-STATY	22,310	23,167	23,365	23,800	435	2%
CONTR SVC-REAL EST TX	-	-	-	-		
CONTR SVC-ADP PAYROLL	40,795	38,210	42,150	42,900	750	2%
MEETINGS+CONFERENCES	85	175	875	875	-	0%
OFFICE SUPPLIES	5,045	5,018	4,100	4,100	-	0%
CAR ALLOW/MILEAGE	93	-	100	100	-	0%
BONDS & INSURANCE	1,584	1,584	3,700	3,700	-	0%
TREAS TAX TITLE	1,293	1,314	3,800	3,800	-	0%
ENCUMBRANCES	-	8,184	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>71,351</b>	<b>81,051</b>	<b>78,735</b>	<b>79,920</b>	<b>1,185</b>	<b>2%</b>
<b>TREASURER/COLLECTOR - TOTAL</b>	<b>186,687</b>	<b>287,888</b>	<b>289,731</b>	<b>297,773</b>	<b>8,042</b>	<b>3%</b>



## Town Clerk Department

Contact	Phone & Email	Location
Marion Bonoldi Town Clerk	508-906-3024 mbonoldi@medfield.net	Medfield Town House First Floor 459 Main Street

### Mission Statement & Departmental Activities

The Town Clerk's Office demonstrates excellent customer service to the community while providing information and education and works with Town Officials and Departments to perform functions necessary to meet established goals and comply with local and state regulations.

### Brief Description of the Department

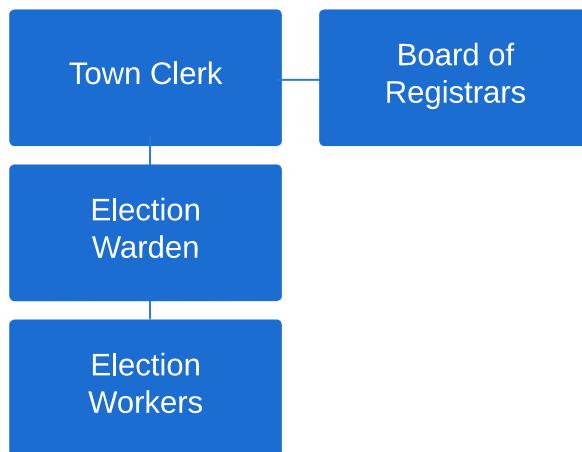
The Town Clerk, elected every three years, has a wide range of duties and responsibilities in local government, including:

1. Conducts, on an annual basis, a community-wide census and issues the required Street Listing book
2. Serves as keeper of the Town seal: The Town Clerk attests by signature and seal to bonds, contracts, bylaws, resolutions, vital records, and any other documents requiring town certification
3. Serves as the Chief Election Official: supervise voter registration; oversee polling places, election officers, and the general conduct of all elections; direct the preparation of ballots, polling places, voting equipment, and voting lists; administer campaign finance laws; certify nomination papers and initiative petitions; and serve on the Board of Registrars
4. Assists the Moderator during Town Meeting: prepare voting lists; keep the record of attendance, count and record votes on all matters before Town Meeting
5. Submits all zoning and general bylaw changes to the Massachusetts Attorney General's Office for approval after Town Meeting
6. Posts notices of all open meetings and administers the oath of office to elected officers and appointed committee members
7. Oversees the state-mandated compliance of all employees, board, and committee members with the annual required conflict of interest/state ethics law documentation
8. Records and maintains all birth (including adoptions, home births and out-of-state birth, death, and marriage records for the Town
9. Records all Planning Board and Zoning Board of Appeals decisions for the Town
10. Records all Conservation Commission decisions for the Town
11. Issuance annual dog licenses and maintains communication with the Animal Control Officer
12. Issuance of annual Gas Storage permits, Raffle and Bazaar permits, and Business Certificates (d/b/a)
13. Conducts reprecincting/redistricting project with the state every 10 years after Federal Census is complete
14. Serves as the Public Record officer; appointed by Board of Selectmen
15. Serves as a Notary Public
16. Serves as Justice of the Peace



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## Organizational Chart



### FY21 Accomplishments

1. Successfully transitioned into new role as Elected Town Clerk in March 2021 after serving as Assistant Town Clerk since February 2020
2. Successfully assisted multiple departments in a May 2021 Annual Town Meeting
3. Successfully maintained a functioning Town Clerk department despite the many hurdles of the pandemic

### FY22 Accomplishments

1. Successfully assisted and executed the Special Town Meeting on November 7, 2022
2. Successfully executed the Special Town Election on November 15, 2022
3. Purchased and continue the process of implementation of new voting equipment. After at least 25 years of using Optech III-Eagle voting equipment; the Town of Medfield will be transitioning to Image Cast tabulators
4. Purchased and continue the process of implementation of new Poll Pads.
5. (Tabulators and poll pads will be used for the first time in the March 2022 local election)
6. In process of implementing the new process of ordering all vital records, dog license and dog renewal licenses online; with the ability to pay online.
7. Working with the Town Planner on implementing a new portal and process of Business Certificate issuance. The new process will include an updated application and record keeping component.



## FY23 Goals

GOAL #1	PT Assistant Needed – Top Priority
<b>Detailed Description</b>	The Town of Medfield has a population of approximately 13,000. The Town Clerk's office main function is to serve the residents. The goal of serving the residents in the best possible way cannot be done by one person. Daily functionality, new goals and processes require an assistant.
<b>Start Date</b>	06-30-2022
<b>Completion Date</b>	Ongoing
<b>How will you measure success/achievement/completion?</b>	The efficiency of the office and the service provided to the residents will improve.

GOAL #2	Data Retention/Storage – Refining Old School Methods
<b>Detailed Description</b>	To streamline the information maintained in the Town Clerk's office to online/cloud base. To implement processes that will be more efficient, environmental conscious and productive
<b>Start Date</b>	06-30-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Quicker results, more physical storage

GOAL #3	Education & Training
<b>Detailed Description</b>	My goal is that once an assistant is part of the Town Clerk's office, there will be time for more education and training. There are a lot of training opportunities for newly elected Town Clerks
<b>Start Date</b>	06-30-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Certifications completed and received.

GOAL #4	Election Legislation/Clerk Collaboration
<b>Detailed Description</b>	Due to the pandemic, election legislation is continuing to change and the Town Clerk's process at an election is constantly changing. With the mid-term elections fast approaching as well as the Presidential election in 2024, networking with neighboring Town Clerks is essential and necessary. I want to begin an association of neighboring Town Clerk to meet monthly; to discuss new election laws and processes.
<b>Start Date</b>	06-30-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Success will be measured by the willingness of other clerks to participate and share ideas.



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## Trends/Metrics

Description	2019	2020	2021	2022*
Marriage Intentions	13	27	30	
Deaths	92	75	80	
Births	108	102	137	

\*through Quarter 2

*Note: Medfield Town House was closed to the public from March 17, 2020, until September 16, 2020 – Marriage Intentions were conducted by appointment only and applicants were met in the parking lot for paperwork completion.*



## Departmental Budget

TOWN CLERK	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
TOWN CLERK SALARY	72,585	84,593	73,144	103,891	30,747	42%
SAL-ELECTION REGISTRARS	624	442	636	648	12	2%
PT-T ELECTION WORKRS	2,250	16,599	9,005	21,243	12,238	136%
<b>SALARIES - SUBTOTAL</b>	<b>75,459</b>	<b>101,634</b>	<b>82,785</b>	<b>125,782</b>	<b>42,997</b>	<b>52%</b>
<b>OPERATING EXP.</b>						
DATA PROCESSING ELECTIONS	4,357	2,428	5,000	5,000	-	0%
DUES & MEMBERSHIPS	125	305	300	400	100	33%
TOWN CODE UPDATES	2,985	4,293	3,000	3,000	-	0%
DOG TAGS & LICENSES	431	433	750	750	-	0%
PRINTNG-POSTG-STATY	1,257	3,003	3,000	3,000	-	0%
STREET LIST PRINTING-ELECTIONS	800	928	1,200	1,200	-	0%
BALLOT PRINTING-ELECTIONS	-	1,306	1,500	1,500	-	0%
BINDING	-	-	1,000	1,000	-	0%
ELECTION EXPENSE	4,927	10,859	5,000	11,000	6,000	120%
CENSUS-ELECTIONS	2,864	4,713	3,100	4,700	1,600	52%
MEETINGS+CONFERENCES	-	460	2,000	2,000	-	0%
OFFICE SUPPLIES	909	1,530	500	1,000	500	100%
CAR ALLOW/MILEAGE	-	-	500	500	-	0%
ENCUMBRANCES	1,901	-			-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>20,555</b>	<b>30,259</b>	<b>26,850</b>	<b>35,050</b>	<b>8,200</b>	<b>31%</b>
<b>TOWN CLERK - TOTAL</b>	<b>96,014</b>	<b>131,893</b>	<b>109,635</b>	<b>160,832</b>	<b>51,197</b>	<b>47%</b>



## Planning & Zoning Department

Contact	Phone & Email	Location
Division Head: Sarah Raposa Title: Town Planner	508-906-3027 sraposa@medfield.net	Town Hall Second Floor 459 Main Street

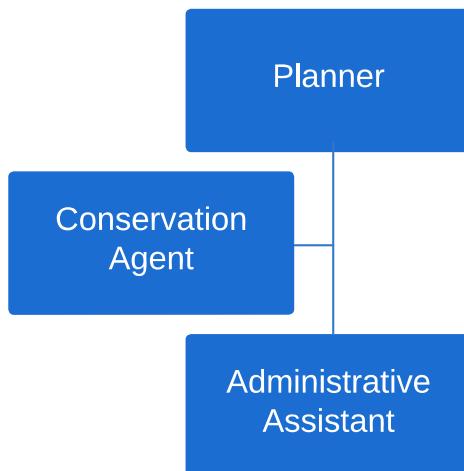
### Mission Statement & Departmental Activities

To cross barriers between town departments and stakeholders to encourage efficiency and collaboration in the review and enhancement of projects while addressing the needs, interests, and priorities of Medfield residents.

### Brief Description of the Department

Departmental responsibilities include administrative and professional support to the Planning Board, Zoning Board of Appeals, and the Affordable Housing Trust. The Town Planner serves as the lead project coordinator for the Town wide Master Plan, Medfield State Hospital redevelopment and master planning efforts, economic development, downtown wayfinding. The Town Planner supports numerous boards and committees, writes grants, and acts as a local project coordinator for many grant-funded activities. In addition, the Town Planner manages the Conservation Agent and supports the Conservation Commission.

### Organizational Chart





## FY21 Accomplishments

In 2021, COVID-19 required that meetings continue virtually.

The Planning Board reviewed:

- 1 new Site Plan Approval application for the Kingsbury Club Photovoltaic Parking Canopy site which was withdrawn
- 4 Approval Not Required (ANR) plans pursuant to the Subdivision Control Law
- 6 Change of Use requests as required by § 300-14.12A
- 3 extensions of previous approvals based on the passage of the food trucks permitting bylaw

For the 2021 Annual Town Meeting, the Planning Board drafted, reviewed, and voted to recommend passage of several Zoning Bylaw amendments, including a review process for Food Trucks, and a substantive revision to the Large-Scale Solar Photovoltaic Overlay District (PVOD) that was adopted in 2014, among others. The Planning Board co-sponsored an article with the Conservation Commission and Historical Commission to designate five public ways as Scenic Roads. In 2021, the Sign Advisory Board acted on 10 sign applications with 10 new permanent sign approvals.

On October 4, 2021, in accordance with Chapter 41 Section 81D of the General Laws of Massachusetts, the Medfield Planning Board approved the Town of Medfield Master Plan 2020: Building Our Future. The document is the result of a 17-month process that included an 18-member committee (guided by a master planning consultant), stakeholder participation, assessment of existing resources, visioning and goal setting and identification of strategies to help achieve the Town's common aspirations. The Plan was prepared with care and attention to building on Medfield's existing assets and is mindful of the Town's implementation capacity.

The Medfield Planning Board is committed to doing its part to further the overarching mission of the Master Plan and using it as a guide to land use priorities and decision-making. During 2021 the Zoning Board of Appeals met on 16 occasions for public meetings, hearings, or site visits and received many applications including some applications with multiple requests for relief from the Town of Medfield Zoning Bylaw.

2021		
DHCD One Stop	\$75,000 for Zoning Diagnostic, Route 109 Mixed Use Zoning Review, Open Space Residential Zoning Review	Received
DHCD One Stop	\$25,000 for Wayfinding Plan	Received
Housing Choice Grant	\$160,500 for engineering and design of intersection improvements at the Route 27 (North Meadows Road) and West Street intersection.	Received

## FY22 Accomplishments

2022		
MOBD/495 MetroWest Partnership	\$11,000 for Online Business Portal	Received



## FY23 Goals

GOAL #1	Medfield State Hospital Redevelopment Permitting
<b>Detailed Description</b>	Manage and oversee the permitting process for the land use boards and departments under the Planning, Zoning, and Conservation umbrella.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	03-24-2024
<b>How will you measure success/achievement/completion?</b>	Success will depend on various factors, including quality of applications prepared and submitted by Trinity Financial. We will measure success based on the Town's ability to provide clear processes, expectations, and conditions to the applicant in a timely fashion while uploading

GOAL #2	Open Space & Recreation Plan
<b>Detailed Description</b>	Assist other Town staff, the Open Space and Recreation Planning Committee, and the Town's consultant in updating Medfield's Open Space and Recreation Plan. Submit the plan to the Department of Conservation Services for approval.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Success will be measured by completion of the Open Space and Recreation Plan and submission to the state for approval.

GOAL #3	Manage Ongoing Permitting and Plan Review Activity
<b>Detailed Description</b>	Administer the Town's permitting and plan review activities on behalf of various boards and committees.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Success will depend on various factors, including quality of applications prepared and submitted to Town boards. We will measure success based on the Town's ability to provide clear processes, expectations, and conditions to the applicants in a timely fashion while upholding applicable regulations, MGL and Town bylaws.



## Trends/Metrics

Description	2019	2020	2021	2022*
Zoning Board of Appeals Special Permits Reviewed	10	15	16	16
Zoning Board of Appeals Comprehensive Permits Approved	1	1	1	1
Planning Board Subdivisions of Land Reviewed	4	5	4	0
Planning Board Changes of Use Reviewed	3	5	6	0
Planning Board Site Plan Approvals	0	1	0	0
Conservation Commission – Requests for Determinations of Applicability	11	6	13	3
Conservation Commission – Notices of Intent	4	10	11	5
Sign Advisory Board Applications Approved	11	11	10	1

\*through Quarter 2



## Departmental Budget

PLANNING & ZONING	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
TN PLANNR DPT SAL	91,372	98,705	115,729	121,425	5,696	5%
LONGEVITY	350	400	450	500	50	11%
	<b>SALARIES - SUBTOTAL</b>	<b>91,722</b>	<b>99,105</b>	<b>116,179</b>	<b>121,925</b>	<b>5,746</b>
<b>OPERATING EXP.</b>						
ADVERTISING	427	1,382	1,500	1,500	-	0%
DUES & MEMBERSHIPS	811	966	1,000	1,000	-	0%
TRAINING & EDUCATION	-	-	1,500	1,500	-	0%
PROFESSIONAL SERVICES	-	-	1,500	1,500	-	0%
PLANNING CONSULTANT	1,561	3,480	6,000	6,000	-	0%
PRINTNG-POSTG-STATY	343	2,304	2,250	2,250	-	0%
MEETINGS+CONFERENCES	18	193	2,255	2,255	-	0%
OFFICE SUPPLIES	312	1,420	880	880	-	0%
ENCUMBRANCES	-	96	-	-	-	N/A
	<b>OPERATING EXP. - SUBTOTAL</b>	<b>3,473</b>	<b>9,840</b>	<b>16,885</b>	<b>16,885</b>	<b>-</b>
<b>ZONING &amp; APPEALS*</b>						
ADVERTISING	618	-	-	-	-	-
PROFESSIONAL SERVICES	50	-	-	-	-	-
PRINTNG-POSTG-STATY	2,186	-	-	-	-	-
OFFICE SUPPLIES	1,062	-	-	-	-	-
ENCUMBRANCES	-	-	-	-	-	-
	<b>ZONING &amp; APPEALS - SUBTOTAL</b>	<b>3,916</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>PLANNING &amp; ZONING - TOTAL</b>	<b>99,111</b>	<b>108,945</b>	<b>133,064</b>	<b>138,810</b>	<b>5,746</b>
						<b>4%</b>

\*Beginning in FY2021, Zoning & Appeals budgets were included in the Planning & Zoning departmental budget.



## Departmental Budget

CONSERVATION	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
CONSERV AGENT SALARY	36,681	45,189	37,415	36,669	(746)	-2%
<b>SALARIES - SUBTOTAL</b>	<b>36,681</b>	<b>45,189</b>	<b>37,415</b>	<b>36,669</b>	<b>(746)</b>	<b>-2%</b>
<b>OPERATING EXP.</b>						
DUES & MEMBERSHIPS	857	872	950	950	-	0%
TRAINING & EDUCATION	599	-	600	600	-	0%
PRINTNG-POSTG-STATY	2	633	350	350	-	0%
NEWSPAPERS	32	302	125	125	-	0%
POND MAINTENANCE	-	-	5,000	5,000	-	0%
OFFICE SUPPLIES	353	588	640	640	-	0%
CAR ALLOW/MILEAGE	-	121	275	275	-	0%
ENCUMBRANCES	500	611	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>2,343</b>	<b>3,128</b>	<b>7,940</b>	<b>7,940</b>	<b>-</b>	<b>0%</b>
<b>CONSERVATION - TOTAL</b>	<b>39,024</b>	<b>48,317</b>	<b>45,355</b>	<b>44,609</b>	<b>(746)</b>	<b>-2%</b>



## Facilities

Contact	Phone & Email	Location
Amy Colleran Director of Facilities	508-906-3068 acolleran@email.medfield.net	Medfield Public Works Garage 55 North Meadows Road

### Brief Description of the Department

The Facilities Department oversees the facilities management, maintenance and construction responsibilities for all Town and School buildings. The department is also responsible for managing all major building-related capital projects and capital improvements, maintains the Town's Green Community designation and energy efficiency programs, and assists in the procurement of energy contracts for supply and renewable energy.

### Organizational Chart



### FY21 Accomplishments

- Maintain Town and School facilities during reopening phases to ensure continued delivery of educational and municipal services
- Implement various improvement projects to enable Town and School buildings to reopen safely for employees, visitors, and students
- Procure and complete various capital projects funded by the Municipal Buildings Stabilization Fund for Town and School facilities

### FY22 Accomplishments

- Goal: Secure another round of Green Communities grant funding for various Town and School projects in collaboration with the Medfield Energy Committee
- Status: Awarded a grant in the amount of \$179,884 in February 2022
- Goal: Prepare and implement projects funded by the 2022 Green Communities grant
- Status: Projects underway and expected to be completed during summer 2022
- Goal: Complete various projects funded by the Municipal Buildings Stabilization Fund
- Status: Improvement projects at Town and School facilities underway throughout the fiscal year



## FY23 Goals

<b>GOAL #1</b>	<b>Complete 2022 Green Communities projects</b>
<b>Detailed Description</b>	Implement and close out all projects funded by the 2022 Green Communities grant
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	09-01-2022
<b>How will you measure success/achievement/completion?</b>	Review whether capital projects have been completed to enable the Town to apply for another Green Communities grant in Fall 2022.

<b>GOAL #2</b>	<b>Update 20-year Facilities Plan</b>
<b>Detailed Description</b>	Assist Town and School administration in updating the Facilities 20-year capital plan to prioritize facilities improvements and repair projects
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Completed update to the Facilities 20-year plan

<b>GOAL #3</b>	<b>DPW Town Garage Solar Project</b>
<b>Detailed Description</b>	Assist Sustainability Coordinator and Town Administration in completing installation of solar on the DPW Town Garage roof
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	12-31-2022
<b>How will you measure success/achievement/completion?</b>	Project is complete and approved by Eversource
<b>GOAL #4</b>	<b>Town and District Wide Solar Projects</b>
<b>Detailed Description</b>	Assist Sustainability Coordinator and Town and School Administration in analyzing future solar projects for Town and School facilities and grounds in collaboration with the Medfield Energy Committee
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2022
<b>How will you measure success/achievement/completion?</b>	Completion of a plan for future solar projects to reduce energy costs and help reduce greenhouse gas emissions



## Departmental Budget

BUILDINGS & PROPERTY MAINT.	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
PUB BLD+PROP MAI SAL EXP	104,339	108,811	111,665	117,278	5,613	5%
Longevity				250	250	N/A
	<b>SALARIES - SUBTOTAL</b>	<b>104,339</b>	<b>108,811</b>	<b>111,665</b>	<b>117,528</b>	<b>5,863</b>
						5%
<b>OPERATING EXP.</b>						
VEHCL EQ REPR+SVC				500	500	N/A
UTIL-CELL PHONE	1,865	1,118	1,800	1,800	-	0%
CLOTHING ALLOW	1,281	-	500	500	-	0%
MEETINGS & CONFERENCES		2,369	1,000	1,000	-	0%
OFFICE SUPPL FAC MGR	319	-	440	440	-	0%
CopyMachSupp Fac Mgr	-	821	100	100	-	0%
ENR MGR CONTR SERV	-	-	20,000	20,000	-	0%
ENCUMBRANCES	22,687	3,643	-	-	-	N/A
	<b>OPERATING EXP. - SUBTOTAL</b>	<b>26,152</b>	<b>7,950</b>	<b>23,840</b>	<b>24,340</b>	<b>500</b>
						2%
<b>BUILDING MAINTENANCE CONTRACTS</b>						
TnHall-BldgContr	16,959	32,576	24,150	24,150	-	0%
PubSaf BldgContr	35,168	33,677	69,000	71,100	2,100	3%
DPW TnGar Bldg Contr	7,026	10,047	31,060	33,560	2,500	8%
COA BLDG CONTRACTS	9,101	7,178	19,000	19,000	-	0%
LIBRARY BLDG CONTRAC	31,243	42,224	36,800	36,800	-	0%
PARK+REC BLD CONTR	20,731	21,816	26,500	26,500	-	0%
	<b>BLDNG. MAINT. CONTRACTS - SUBTOTAL</b>	<b>120,228</b>	<b>147,518</b>	<b>206,510</b>	<b>211,110</b>	<b>4,600</b>
						2%
<b>ELECTRICITY</b>						
TOWN HALL ELEC	-	18,560	28,500	28,500	-	0%
PublSafety Elec	-	69,413	75,000	80,000	5,000	7%
PW-TN GAR ELEC	-	29,166	43,260	38,000	(5,260)	-12%
PW-TRF STN ELEC	-	4,446	6,954	6,300	(654)	-9%
COA ELECTRIC	-	5,678	14,000	15,000	1,000	7%
	<b>ELECTRICITY - SUBTOTAL</b>	<b>-</b>	<b>127,263</b>	<b>167,714</b>	<b>167,800</b>	<b>86</b>
						0%



## Departmental Budget

BUILDINGS & PROPERTY MAINT.	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>BUILDING HEAT</b>						
TOWN HALL HEAT	-	4,000	4,000	4,000	-	0%
PublSafy Heat	-	13,736	20,000	20,000	-	0%
PW-TN GAR HEAT	-	17,926	30,000	30,000	-	0%
COA HEAT	-	3,728	4,000	4,000	-	0%
<b>BUILDING HEAT - SUBTOTAL</b>	<b>-</b>	<b>39,391</b>	<b>58,000</b>	<b>58,000</b>	<b>-</b>	<b>0%</b>
<b>BUILDING MAINTENANCE &amp; REPAIRS</b>						
TnHall B M+Repairs	12,413	9,820	13,650	13,650	-	0%
PublSaf B M+Re	19,595	24,915	16,450	16,450	-	0%
DPW TnGar B M+R	3,145	18,046	10,250	10,250	-	0%
COA BLDG M+REP	6,147	2,287	8,700	8,700	-	0%
LIBR BLDG M+RE	1,793	6,642	11,250	11,250	-	0%
P&R BLD MAI+REPAIRS	50	1,431	3,300	3,300	-	0%
DwightDer B M+R	-	-	500	500	-	0%
<b>BUILDING MNT. &amp; REPAIRS - SUBTOTAL</b>	<b>43,143</b>	<b>63,142</b>	<b>64,100</b>	<b>64,100</b>	<b>-</b>	<b>0%</b>
<b>WATER &amp; SEWER FACILITIES</b>						
TOWN HALL W+S	-	575	1,100	1,100	-	0%
PublSafety W+S	-	1,902	2,150	2,150	-	0%
PW-TN GAR W+S	-	-	-	-	-	N/A
PW-TRF STN W+S	-	-	-	-	-	N/A
PW-CEMTERY W+S	-	-	-	-	-	N/A
COA-WATER+SEWR	-	1,166	1,300	1,300	-	0%
<b>WATER &amp; SEWER FAC. - SUBTOTAL</b>	<b>-</b>	<b>3,643</b>	<b>4,550</b>	<b>4,550</b>	<b>-</b>	<b>0%</b>
<b>BUILDINGS &amp; PROPERTY MAINT. - TOTAL</b>	<b>293,863</b>	<b>497,718</b>	<b>636,379</b>	<b>647,428</b>	<b>11,049</b>	<b>2%</b>



## Police Department

Contact	Phone & Email	Location
Michelle Guerette Police Chief	508-359-2315 mguerette@medfield.net	Public Safety Building 112 North Street

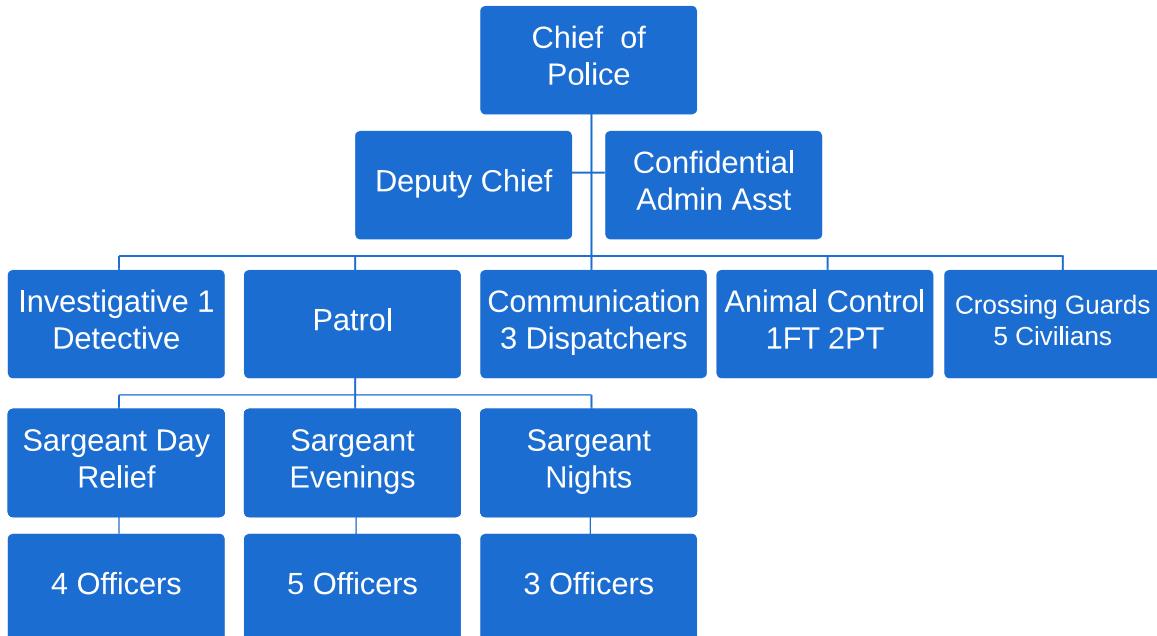
### Mission Statement & Departmental Activities

The Medfield Police Department is committed to providing the highest level of public safety and service to the citizens and businesspeople within the community. The members of the Department are empowered to enforce state and local laws to ensure that the peace and tranquility of our neighborhoods are maintained, and that crime and the fear of crime are reduced.

### Brief Description of the Department

The Medfield Police Department is budgeted for 19 sworn officers including the Chief and Deputy Chief of Police, 4 full-time and 1 part-time dispatchers who operate our E911 communications center, 1 full-time and 2 part-time Animal Control Officers, and 5 crossing guards. Our primary objective is to reduce the occurrence of crime and provide exceptional services to the community. This goal is accomplished with strong working relationships with other Town departments and the citizens of Medfield.

### Organizational Chart





## FY21 & FY22 Accomplishments

- The Police Department hired its final officer to replenish our ranks and return to full staffing. Additional hires in dispatch fulfilled those staffing levels as well.
- A complete overhaul of policies and procedures was completed and disseminated consistent with accreditation standards and police reform requirements.
- New positions and specialties which included a detective, trained bike patrol officer and weights and measures officer were created to enhance investigations, community engagement, and commercial traffic enforcement.
- A focus on traffic enforcement resulted in a 400% increase in traffic post assignments.
- The Department received a 911 grant in the amount of \$31,891 to provide training for our department members, MedProject grant in the amount of \$1300 for our drug take back program, and a defibrillator grant in the amount of \$2500 to maintain our defibrillators.
- To focus on de-escalation tactics, the Department received a MIIA grant to purchase a scenario-based simulation program.
- The Department continues to equip our officers with the valuable tools they need to successfully accomplish our mission. To that end, the department purchased new portable radios for all officers, new mobile data terminals and radar units and has replenished our fleet back to a regular fleet management program.

## FY23 Goals

GOAL #1	Continue to Comply with POST Commission Police Reform Mandates
<b>Detailed Description</b>	To adapt policies and training swiftly as reform mandates roll out with no disruption of services to citizens.
<b>Start Date</b>	ongoing
<b>Completion Date</b>	ongoing
<b>How will you measure success/achievement/completion?</b>	Was mandate met by timeline provided Y/N

GOAL #2	Through Grant Acquisition, Partner with Neighboring Agency to Provide Clinician to Accompany Officers
<b>Detailed Description</b>	To assist officers when dealing with social issues. To enhance follow-up and services for mental health cases, substance abuse, and victims.
<b>Start Date</b>	Quarters 2 - 4
<b>Completion Date</b>	Quarters 2 - 4
<b>How will you measure success/achievement/completion?</b>	# of calls for service in these categories # of cases clinician followed-up



GOAL #3	Evaluate Feasibility of Local Citizens' Police Academy
<b>Detailed Description</b>	Engagement with the community by educating residents on departmental procedures and efforts.
<b>Start Date</b>	Quarters 1 - 4
<b>Completion Date</b>	Quarters 1 - 4
<b>How will you measure success/achievement/completion?</b>	Interest from other towns # of citizens who attend Feedback of citizens who attend

GOAL #4	Optimize Grant Finding
<b>Detailed Description</b>	To allow the department to supplement current and future initiatives.
<b>Start Date</b>	Quarters 1 - 4
<b>Completion Date</b>	Quarters 1 - 4
<b>How will you measure success/achievement/completion?</b>	# of grants currently # of awarded grants

GOAL #5	Expand Police Culture to Promote Community Engagement
<b>Detailed Description</b>	To reduce crime and the fear of crime through strong community relationships.
<b>Start Date</b>	Quarters 1 - 4
<b>Completion Date</b>	Quarters 1 - 4
<b>How will you measure success/achievement/completion?</b>	# of non-enforcement encounters Community survey



## Trends/Metrics

Description	2019	2020	2021	2022*
Crimes against the person	30	24	15	5
Crimes against property	72	62	52	33
Crimes against society	93	44	36	2
Bylaw Offenses	48	40	51	15
Call volume (including officer initiated/shift/detail assignments)	15,989	13,778	13,029	9,602

\*Through Quarter 2

\*\*\* Note: Financial and personnel data will be collected separately and combined with the above in the FY23 budget document.



## Departmental Budget

POLICE, TRAFFIC MARKINGS/SIGNS & ANIMAL CONTROL	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>POLICE SALARIES</b>						
POLICE OP SAL EXP	1,984,472	2,244,408	2,453,228	2,437,259	(15,969)	-1%
SCHL TRA SAF OFF				60,488	60,488	N/A
POLICE LONGEVITY	8,050	7,750	8,100	6,600	(1,500)	-19%
ENCUMBRANCES	2,848	28,104			-	N/A
RETRO CONTRACT PAYMENTS	-	30,000			-	N/A
<b>SALARIES - SUBTOTAL</b>		<b>1,995,370</b>	<b>2,310,262</b>	<b>2,461,328</b>	<b>2,504,347</b>	<b>43,019</b>
<b>OPERATING EXP.</b>						
TELEPROCESSING	1,121	1,121	1,318	1,318	-	0%
CRUISER REPAIR+SERV	26,933	23,441	26,000	21,000	(5,000)	-19%
OTHER EQUIPMENT	1,045	2,026	2,000	2,250	250	13%
POLICE OFFICER EQUIPMENT	2,700	9,894	15,973	18,000	2,027	13%
EQUIP MAINT CONTRACTS	43,813	45,337	49,500	49,500	-	0%
RADIO REPAIRS+MAINT	1,485	2,272	4,000	5,000	1,000	25%
GASOLINE	23,419	20,772	30,748	35,522	4,774	16%
UTIL-TELEPHONE	-	35,142	39,021	39,021	-	0%
DUES & MEMBERSHIPS	4,670	7,668	10,000	10,000	-	0%
TRAINING & EDUCATION	21,370	17,663	38,435	29,000	(9,435)	-25%
PROFESSIONAL SERVICES	2,132	-	3,000	3,000	-	0%
MEDICAL SERV+SUPPLIES	1,759	1,308	15,250	12,250	(3,000)	-20%
PRINTNG-POSTG-STATY	1,596	892	2,188	2,188	-	0%
MEALS	19	329	400	400	-	0%
UNIFORMS	32,395	42,531	32,395	40,950	8,555	26%
UNI-SchTraSafOff		-		1,000	1,000	N/A
SUPPLY EXPENSE	2,849	2,734	4,000	4,000	-	0%
BOOKS-PERIODICALS-SUBSCRIPTION	2,980	2,597	4,000	3,000	(1,000)	-25%
OFFICE SUPPLIES	3,377	1,798	3,200	3,200	-	0%
COPY MACHINE SUPPLIES	442	306	700	700	-	0%
PETTY CASH	12	40	100	100	-	0%
PHOTO SUPPLIES	-	-	-	500	500	N/A
CAR ALLOW/MILEAGE	176	18	100	100	-	0%
ENCUMBRANCES	5,403	4,261			-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>		<b>179,697</b>	<b>222,148</b>	<b>282,328</b>	<b>281,999</b>	<b>(329)</b>
<b>Page 87</b>						



## Departmental Budget

POLICE, TRAFFIC MARKINGS/SIGNS & ANIMAL CONTROL	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>PUBLIC SAFETY BUILDING OPER. EXP.*</b>						
UTIL-ELECTRICITY	71,889	-	-	-	-	N/A
UTIL-NATURAL GAS	14,791	-	-	-	-	N/A
UTIL-TELEPHONE	41,200	-	-	-	-	N/A
UTIL-WATER & SEWER	1,719	-	-	-	-	N/A
<b>PUBLIC SAFETY BUILDING - SUBTOTAL.</b>	<b>129,599</b>	-	-	-	-	<b>N/A</b>
<b>POLICE - TOTAL</b>	<b>2,304,666</b>	<b>2,532,410</b>	<b>2,743,656</b>	<b>2,786,346</b>	<b>42,690</b>	<b>2%</b>
<b>TRAFFIC MARK SIGNS-OPERATING</b>						
TRAFFIC LIGHT MAINTENANCE	8,712	4,864	16,524	15,024	(1,500)	-9%
TRAFFIC MARKINGS	37,679	35,390	40,000	43,000	3,000	8%
STREET SIGNS	7,866	499	8,500	7,000	(1,500)	-18%
<b>TRAFFIC MARKINGS/SIGNS. - TOTAL</b>	<b>54,256</b>	<b>40,752</b>	<b>65,024</b>	<b>65,024</b>	-	<b>0%</b>
<b>ANIMAL CONTROL SALARIES</b>						
ACO SALARIES	88,562	89,755	96,807	98,740	1,933	2%
LONGEVITY-ACO	1,000	1,000	1,000	1,000	-	0%
<b>SALARIES - SUBTOTAL</b>	<b>89,562</b>	<b>90,755</b>	<b>97,807</b>	<b>99,740</b>	<b>1,933</b>	<b>2%</b>
<b>ANIMAL CONTROL - OPERATING EXP.</b>						
EQUIP REPAIR & SERVICE	1,288	-	3,000	3,000	-	0%
OTHER EQUIPMENT	156	117	400	400	-	0%
KENNEL OPERATIONS	7,000	7,000	7,000	7,000	-	0%
RADIO MAINTENANCE	-	-	429	429	-	0%
GASOLINE	1,344	924	2,000	2,000	-	0%
DUES & MEMBERSHIPS	80	80	200	200	-	0%
TRAINING & EDUCATION	-	-	500	500	-	0%
PRINTNG-POSTG-STATY	140	-	75	75	-	0%
LAB FEES	50	120	500	500	-	0%
UNIFORMS	50	113	750	750	-	0%
ENCUMBRANCES	-	-	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>10,109</b>	<b>8,354</b>	<b>14,854</b>	<b>14,854</b>	-	<b>0%</b>
<b>ANIMAL CONTROL - TOTAL</b>	<b>99,671</b>	<b>99,108</b>	<b>112,661</b>	<b>114,594</b>	<b>1,933</b>	<b>2%</b>
<b>POLICE, SIGNS &amp; ANIMAL CONT. - TOTAL</b>	<b>2,458,593</b>	<b>2,672,270</b>	<b>2,921,341</b>	<b>2,965,964</b>	<b>44,623</b>	<b>2%</b>

\*Public Safety Building expenditures were consolidated into Facilities beginning in FY2021.



## Fire Department

Contact	Phone & Email	Location
William C. Carrico II Fire Chief	508-359-1121 wcarrico@medfield.net	Medfield Public Safety Building 112 North Street

### Mission Statement & Departmental Activities

It is the mission of the Medfield Fire Department to provide efficient, effective, and professional emergency response to the citizens of Medfield and its visitors, to ensure community safety and enhance our quality of life.

### Brief Description of the Department

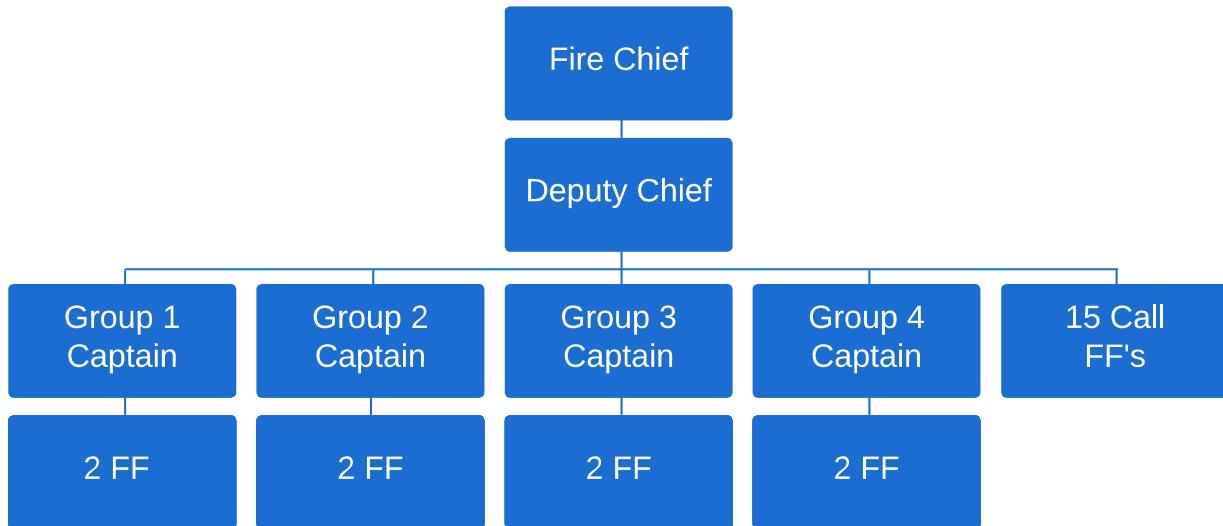
**Current Operational Model:** The Medfield Fire-Rescue Department (MFD) is a 29-member combination department, consisting of 13 full time personnel and 16 call department members based out of one centrally located fire station. The MFD provides emergency fire response, advanced life support (ALS) and basic life support (BLS) emergency medical services, mutual aid emergency services, fire prevention, and emergency management to the residents of Medfield and surrounding mutual aid communities. The MFD has been actively attempting to rebuild the call department to a previous staffing level of 35 members with minimal success. The on-duty shift strength consists of three career firefighters, two of which are paramedics. Due to funding restrictions, shift strength is reduced to two personnel minimum per shift due to vacation, sick calls, etc. All fulltime members are cross trained as Emergency Medical Technicians (EMT-Basic, Advanced or Paramedic) and respond to medical emergencies with the department's ambulance.

Additional staffing for emergency calls is augmented by on-call members and off duty full time personnel that are "paged" to the station to provide additional staffing. This structure has yielded minimal and inconsistent success on fire responses and high acuity medical calls. Therefore, The MFD relies heavily on mutual aid and recall for additional staffing on any large event or high acuity medical call.

All fulltime members are certified to NFPA 1001- FF I, II. MFD responds to approximately 1,400 emergency calls per year, with 60% being for emergency medical service. In addition, the Fire Chief and on-duty shift personnel perform all inspections and fire prevention services within the town. Currently, the MFD lacks any administrative staff to assist the Fire Chief.



## Organizational Chart



## FY21 Accomplishments

### **PORTABLE RADIOS**

Purchased several portable radios to replace 25-year-old portables no longer serviceable.  
Completed 09-2020

### **SCBA PACKS AND BOTTLES**

Received an Assistance to Firefighters Grant (AFG) for the replacement of all our SCBA packs and bottles. Completed 12-2020

### **REGIONAL COVID SUPPLIES**

Received an Assistance to Firefighters Grant (AFG) for regional COVID supplies for 14 Norfolk County Fire Departments.  
Completed 12-2020

### **ENGINE 3**

Purchase a 2020 Spartan S-180 engine which was the replacement for the 1984 Mack Engine.  
Completed 12-2020

### **CARDIAC THUMPER**

Purchased a cardiac thumper for Ambulance 2.  
Completed 06-2021

## FY22 Accomplishments

### **POWER LOAD SYSTEM**

Purchased a Stryker Stretcher Power load system for Ambulance 1.  
Completed 08-2021

### **BATTERY OPERATED JAWS**

Purchased new battery powered extrication equipment for Engines 2 and 3.  
Completed 10-2021

**BRUSH GEAR**

Received a DFS Equipment grant for the purchase of brush gear.  
Completed 09-2021

**CHIEF'S CAR**

Purchased a new 2020 Tahoe which was the replacement of the 2010 Explorer.  
Completed 09-2021

**ENGINE 2**

Purchased a 2021 Spartan S-180 engine which was the replacement for the 1992 Pierce Engine.  
Completed 12-2021

**AMBULANCE**

Purchased a replacement for the 2008 Horton Ambulance.  
Completed 02-2022

**BRUSH TRUCK**

Purchased a replacement for the 1986 Brush

**FY23 Goals**

GOAL #1	Portable Radio Replacement
<b>Detailed Description</b>	The department is currently using portable radios that are 25 plus years old and which require constant repair. Communications is fundamental to the operation of the fire department. As the serviceability and capabilities of these existing radios are limited, we need to have a replacement program.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	12-01-2022
<b>How will you measure success/achievement/completion?</b>	Removal of all 25-year-old radios.

GOAL #2	AED Replacement
<b>Detailed Description</b>	Replace 7 AEDs which have hit their maximum life span and are not compatible with the Town's existing ALS Cardiac monitor.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	08-01-2022
<b>How will you measure success/achievement/completion?</b>	Replace all outdated AED's with units compatible with existing Physio-control monitors.

GOAL #3	Ladder 1 Tire Replacement
<b>Detailed Description</b>	Ladder 1 - Fire apparatus tires cannot be older than 8 years old per NFPA 1901. Existing tires are from 2006.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	09-01-2022
<b>How will you measure success/achievement/completion?</b>	Replace all tires.



GOAL #4	Maintain 3 Per Shift
<b>Detailed Description</b>	The efficiency of the department improves when there are three members on a group. We provide better services, operate safer, and are able to maintain an officer in town.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	On-going
<b>How will you measure success/achievement/completion?</b>	By tracking shift performance, improved response times, shorter on-scene times, and reduction of injuries.

## Trends/Metrics

Description	2019	2020	2021	2022*
BLS Transports	302	277	185	
ALS Transports	318	245	542	
Total Ambulance Calls	784	731	745	
Fire Calls	668	683	562	

\*through Quarter 2



## Departmental Budget

FIRE & RESCUE DEPARTMENT	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
F&R ADMIN SAL EXP*	160,750				-	N/A
F&R OP SAL EXP	1,027,266	1,186,919	1,294,800	1,412,837	118,037	9%
RETRO CONTRACT WAGES		7,500	-		-	N/A
LONGEVITY-F&R OPERATIONS	5,450	4,800	5,050	4,450	(600)	-12%
<b>SALARIES - SUBTOTAL</b>	<b>1,193,466</b>	<b>1,199,219</b>	<b>1,299,850</b>	<b>1,417,287</b>	<b>117,437</b>	<b>9%</b>
<b>OPERATING EXP.</b>						
DUES & MEMBERSHIPS*	1,230	-	-	-	-	N/A
TRAINING & EDUCATION*	2,208	-	-	-	-	N/A
TRAINING & EDUCATION*	365	-	-	-	-	N/A
UNIFORMS*	1,407	-	-	-	-	N/A
OFFICE SUPPLIES*	1,814	-	-	-	-	N/A
CAR ALLOW/MILEAGE*	574				-	N/A
EQUIP REPAIR & SERVICE	54,698	38,236	35,725	35,725	-	0%
OTHER EQUIPMENT	24,971	24,909	25,000	25,000	-	0%
EQUIP MAINT CONTRACTS	5,062	11,029	10,825	10,825	-	0%
RADIO MAINTENANCE	1,227	5,498	5,800	5,800	-	0%
FIRE ALARM MAINTENANCE	1,296	-	-	-	-	N/A
UTIL-FUEL & OIL	1,013	-	-	-	-	N/A
GASOLINE	8,596	10,170	12,700	12,700	-	0%
UTIL-TELEPHONE	1,745	2,036	2,000	2,000	-	0%
LICENSES	500	3,714	3,300	3,300	-	0%
TRAINING & EDUCATION	4,049	6,475	6,500	6,500	-	0%
MEDICAL SERV+SUPPLIES	10,996	20,620	24,700	24,700	-	0%
CONTR SVC-AMBUL BILLING SERV	18,279	19,506	20,000	20,000	-	0%
OTHER SUPPLIES	15,604	18,816	10,000	10,000	-	0%
CONTRACTUAL SVCE-MUTUAL AID	399	3,600	3,500	3,500	-	0%
UNIFORMS	9,558	9,645	9,500	9,500	-	0%
UNIFORM CLEANG ALLOW	3,600	3,600	3,600	3,600	-	0%
ENCUMBRANCES	704	-			-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>169,895</b>	<b>177,854</b>	<b>173,150</b>	<b>173,150</b>	<b>-</b>	<b>0%</b>



## Departmental Budget

FIRE & RESCUE DEPARTMENT	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>EMERGENCY MANAGEMENT</b>						
STIPEND-EMER MGMT	-	4,000	4,000	4,000	-	0%
EQUIP REPAIR & SERVICE	-	1,072	7,500	7,500	-	0%
<b>EMERGENCY MANAGMENT - SUBTOTAL</b>	<b>-</b>	<b>5,072</b>	<b>11,500</b>	<b>11,500</b>	<b>-</b>	<b>0%</b>
<b>FIRE &amp; RESCUE DEPT. - TOTAL</b>	<b>1,363,361</b>	<b>1,382,145</b>	<b>1,484,500</b>	<b>1,601,937</b>	<b>117,437</b>	<b>8%</b>

\*Admin Division expenditures were moved to Operations Division budget in FY2021.



## Building/Inspections Department

Contact	Phone & Email	Location
Gary D. Pelletier CBO Building Commissioner, Zoning Enforcement Officer	508-906-3007 gpelletier@medfield.net	Medfield Town Hall Ground Floor 459 Main Street

### Mission Statement & Departmental Activities

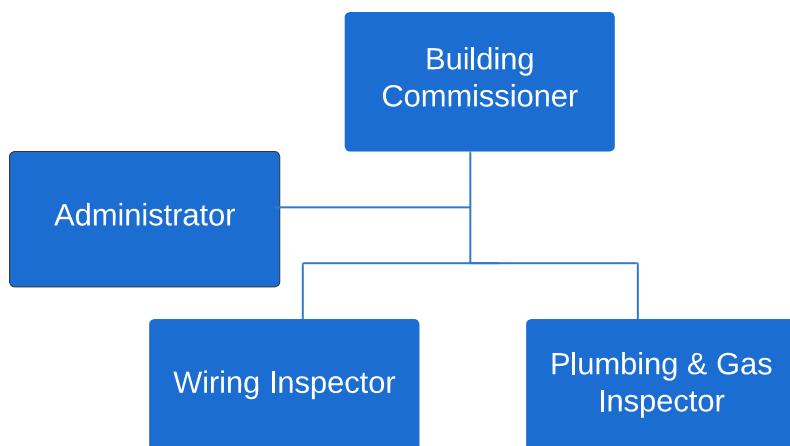
To ensure the health, welfare, and safety of the residents of Medfield by monitoring and enforcing the MA State Building Code and Medfield Zoning Bylaws.

### Brief Description of the Department

The Medfield Building Department provides services to Medfield Residents and Business Owners. This is primarily done through the review and issuance of permits, and conducting the field inspections required for all work regulated by:

1. The MA State Building Code
2. MA Sheet Metal Law
3. The MA State Electrical Code
4. The MA State Plumbing and Gas Code
5. Enforcement of Medfield Zoning Bylaws
6. Response to Code and Zoning Inquiries
7. Required Periodic Inspections of Public Building
8. Emergency Inspections and Support to Medfield Fire Dept

### Organizational Chart





## FY21 Accomplishments

- The Building Department Issued 2000 permits in FY 2021 with Fees totaling \$643,834
- Medfield Inspectors conducted over 1800 field inspections
- 30 New Certificates of Occupancy were issued
- Medfield Building Department continued to oversee 3 ongoing 40B affordable housing developments
- Medfield appointed 2 New Wiring Inspectors, and 1 new Plumbing Inspector

## FY23 Goals

GOAL #1	Deputy Building Commissioner
<b>Detailed Description</b>	Appoint a Deputy Building Commissioner to assume the duties and responsibilities of the Building Commissioner in his absence.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	07-01-2022
<b>How will you measure success/achievement/completion?</b>	Appointment by the Medfield Board of Selectman

GOAL #2	Upgrade Building Department Physical File System
<b>Detailed Description</b>	Obtain a more functional file system and layout and reorganize the physical files to be more efficient and increase capacity
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	12-31-2022
<b>How will you measure success/achievement/completion?</b>	Year-end new file system in place

GOAL #3	Evaluate/Improve/Upgrade Online Permitting System
<b>Detailed Description</b>	Take stock of the ongoing functionality of the current online permitting system versus other systems used in the marketplace and evaluate the performance of the current system in place, options for upgrades as well as replacement.
<b>Start Date</b>	03-01-2022
<b>Completion Date</b>	12-31-2022
<b>How will you measure success/achievement/completion?</b>	More user-friendly system in place



## Departmental Budget

BUILDING INSPECTIONS	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARY EXPENSE</b>						
INSPECTORS SAL EXP	142,054	212,576	224,489	239,262	14,773	7%
LONGEVITY	-	800	850	900	50	6%
<b>BUILDING INSPECTIONS-SALARY EXP</b>	<b>142,054</b>	<b>213,376</b>	<b>225,339</b>	<b>240,162</b>	<b>14,823</b>	<b>7%</b>
<b>OPERATING EXPENSE</b>						
UTIL-TELEPHONE	2,289	1,921	3,150	3,150	-	0%
DUES & MEMBERSHIPS	560	-	875	875	-	0%
TRAINING & EDUCATION	290	-	1,375	1,375	-	0%
PRINTNG-POSTG-STATY	417	33	420	420	-	0%
SUBSCRIPTIONS	173	-	650	1,650	1,000	154%
OFFICE SUPPLIES	124	608	788	788	-	0%
CAR ALLOW/MIILEAGE	5,942	6,338	6,000	6,000	-	0%
ENCUMBRANCES	-	-	-	-	-	N/A
<b>BUILDING INSPECTIONS-OPERATING</b>	<b>9,794</b>	<b>8,900</b>	<b>13,258</b>	<b>14,258</b>	<b>1,000</b>	<b>8%</b>
<b>BUILDING INSPECTIONS - TOTAL</b>	<b>151,848</b>	<b>222,276</b>	<b>238,597</b>	<b>254,420</b>	<b>15,823</b>	<b>7%</b>



# Department of Public Works (DPW)

Contact	Phone & Email	Location
Maurice Goulet Director of Public Works	508-906-3002 mgoulet@medfield.net	Public Works Garage First Floor 55 North Meadows Road

## Mission Statement & Departmental Activities

The mission of the Public Works Department is to provide the Town residents with quality public services, utilizing the Department's talents, professionalism, and dedication, balanced through efforts to preserve the Town's infrastructure, maintain a cost-effective operation and to provide these services in a responsible and efficient manner.

## Brief Description of the Department

The Department of Public Works and its multiple Divisions provide cost-effective, high-quality services in the operation, maintenance, planning, review, and construction of public works infrastructure for the Town of Medfield. These Public Works Divisions include DPW Administration, Highway, Tree, Equipment Repair and Service, Solid Waste and Recycling, Cemetery, Water, Sewer, and the operation of its Wastewater Treatment Facility. Public Works staff members are dedicated, well-trained and licensed professionals providing the Town of Medfield with a high level of service through their respective Divisions:

### DPW Administration

The Administration Division is responsible for the general oversight of the Department dealing with the financial accounts, budgeting, permitting, providing strong customer service, staff training and professional development.

### Highway Division

Highway personnel provides safe travel over town roadways and sidewalks and oversees and maintains the management of stormwater compliance under the MA NPDES General Permit. The Division is also responsible for roadside vegetation management, drainage, paving, road and sidewalk construction and rehabilitation.

### Tree Division

The Tree Warden schedules tree removals, trimmings, and plantings throughout the Town with a contracted tree service. The Division also coordinates line clearing with the local utility company that involves tree removal and limb cutting away from overhead electrical lines.



### **Equipment Repair and Service Division**

Mechanics perform preventative maintenance on all vehicles and equipment under their care. They are responsible for repairs and scheduled services for town vehicles and are essential in the decision-making process for capital expenditures.

### **Solid Waste and Recycling Division**

Most of the Town's solid waste and recycling is collected at the Transfer Station. Staff members haul solid waste periodically during each week to an incinerator for disposal. Recycling is single-stream and is collected in compactors to maximize space and minimize trucking costs. Also household hazardous waste is collected one day annually and programs for organic waste and reuse of many household items through the SWAP and donation bins are attained.

### **Cemetery Division**

#### **The Cemetery Division**

Manages the existing, active cemetery by maintaining the grounds, preparing for burials, coordinating services, and providing administrative responsibilities to deal with the sale of lots and keeping records organized and updated.

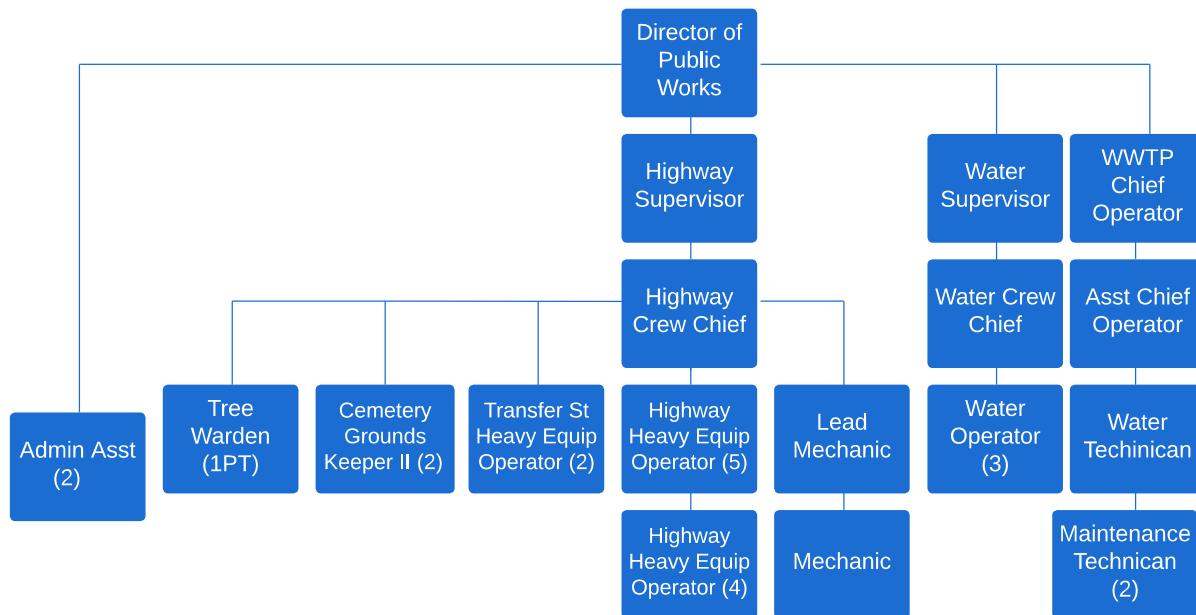
### **Water and Sewer Division**

The Water and Sewer Division provides treatment and distribution of high-quality potable water from professionally qualified and licensed staff and collection of wastewater directed to the Wastewater Treatment Facility. There is approximately 90 miles of multi-infrastructure piping, valves, hydrants, 2 large storage tanks, 5 water pumping stations and 9 sewer lift stations to maintain throughout the Town.

### **Wastewater Treatment Facility**

Personnel at the Wastewater Treatment Facility is responsible for the conveyance and treatment of wastewater in the plant and the return of effluent to the watershed area through an existing water body.

## Organizational Chart



## FY21 Accomplishments

The Town began Phase I of its sign replacement program. The goal was to institute a standard street sign designation in accordance with the Manual on Uniform Traffic Control Devices (MUTCD).

The Town utilized a warm mix additive to their SuperPave Hot Mix Asphalt (HMA) Design. The purpose of the warm mix additive is to allow truckloads of asphalt to cool and still be pliable for installation and proper compaction on the constructed roadways.

Highway Division installed a new 5-foot-wide concrete sidewalk with granite curbing along the entire length of Metacomet Street. This also included a 75 foot stonewall to be installed by Highway personnel due to grade changes at the South Street intersection.

All drainage outfalls were mapped, measured, and sampled for compliance in the NPDES Stormwater Management along with removing all catch basin sump debris spoils and town-wide sweeping of all public roadways.

Rehabilitation of the Town's 2.4-million-gallon storage tank was completed. The work consisted of minor repairs made to the inside and outside walls, spraying multiple paint layers, disinfection on the interior walls and safety improvements to the exterior.

Approximately 500 feet of watermain was replaced on Green Street as part of the Town's leak detection program repairs to assist in reducing Unaccounted for Water (UAW) being lost in the system.



## FY22 Accomplishments

Goal: Pavement Management: Continue to utilize pavement management for the prioritization of improvements – Resurvey roadway network to update the Roadway Surface Rating (RSR) every 4-5 years for accurate data

Status: Survey for roadway network completed in April 2022, awaiting final report and current ratings

Goal: Fleet Preventative Maintenance Program: Create a preventative maintenance program for all serviced vehicles and equipment – Track all serviced vehicle repair costs

Status: On-going, fleet mechanics have utilized GIS forms to collect data on each serviced vehicle and piece of equipment to create future metrics and utilize this data to assist in developing a vehicle replacement curve/schedule.

Goal: Water Infrastructure Improvements: Improve Operations and Maintenance of the Public Water System – Implement FlexNet System for automated water meter reading capabilities

Status: Antenna has been installed on water storage tank – MXU transmitter replacements are on-going

Goal: Public Works Personnel: Improve the current DPW personnel structure and professionalism - Structure Department for additional future Divisions

Status: Structure has been updated and completed utilizing the organizational chart. Reorganization will be discussed during the reclassification study being conducted in FY24.

Goal: WWTP/Sewer Improvements: Improve Operations and Maintenance of the Public Sewer System at the WWTP

Status: Investigation and implementation of methods to handle inflow and infiltration have taken place (flow meters, inspections of interceptor, smoke tests, CCTV, sump investigations)

Goal: Street Sign Replacement Program: Develop a Street Sign Replacement Plan – Create a plan and design to comply with the standards of MUTCD rules and regulations and replace signs with this new standard.

Status: Phase II of the Street Sign Replacement Program has been completed. Two-thirds of the Town's street signs have been ordered and replaced town-wide



## FY23 Goals

<b>GOAL #1</b>	Pavement Management: Continue to utilize pavement management for the prioritization of improvements
<b>Detailed Description</b>	Create a two-year pavement management schedule for roadway improvements
<b>Start Date</b>	07/01/2022
<b>Completion Date</b>	09/30/2022
<b>How will you measure success/achievement/completion?</b>	Utilize the proper construction/reconstruction methodologies for each roadway project in categories of reclamation, mill and overlay, bonded wearing course and rubber chip seal.

<b>GOAL #2</b>	<b>Roadway Infrastructure Improvements: Conduct studies for intersection improvements</b>
<b>Detailed Description</b>	Reconstruct West Mill Street and Adams Street intersection for safety improvements and traffic flow according to the results found in engineered transportation reports.
<b>Start Date</b>	07/01/2022
<b>Completion Date</b>	06/30/2023
<b>How will you measure success/achievement/completion?</b>	Re-establish the super elevation of roadway on the curve at the intersection of Adams Street. Reconfigure the travel lanes on West Mill Street to straighten out curve. Remove, replace, and add proper signage and repaint traffic markings according to the improvements

<b>GOAL #3</b>	<b>Solid Waste and Recycling: Promote the concept of Reduce, Reuse, and Recycle</b>
<b>Detailed Description</b>	Establish personnel as gate attendants to conduct efficient solid waste and recycling at the Transfer Station.
<b>Start Date</b>	05/03/2022
<b>Completion Date</b>	06/30/2023
<b>How will you measure success/achievement/completion?</b>	Hire and train new personnel to provide strong customer service to the residents that utilize the services of the Transfer Station. Provide these new positions with the proper training and tools to ensure professional services are continuing and that the rules and regulations are being adhered to as intended.



<b>GOAL #4</b>	<b>Stormwater Management: Stormwater Phase II Permit-Continue to comply with existing stormwater permit and its requirements.</b>
<b>Detailed Description</b>	Conduct outfall inspections/sampling as required.
<b>Start Date</b>	07/01/2022
<b>Completion Date</b>	06/30/2023
<b>How will you measure success/achievement/completion?</b>	Ensure Highway personnel has the training and resources to sample each outfall at the required intervals for compliance in stormwater management. All outfalls will be inspected annually and sampling for wet and dry weather shall be conducted and properly reported

<b>GOAL #5</b>	<b>Water Infrastructure Improvements: Improve Operations and Maintenance of the Public Water</b>
<b>Detailed Description</b>	Replace 60% of all MXU's (transmitter on all Sensus brand water meters) in the Town's water system.
<b>Start Date</b>	7/1/2022
<b>Completion Date</b>	6/30/2023
<b>How will you measure success/achievement/completion?</b>	The MXU's are transmitters for the water meters in the water distribution system that allows the antenna on the water storage tank to receive information and usage for that meter. By replacing 60% of our MXU's, customer data will become readily available for use.

<b>GOAL #6</b>	<b>Street Sign Replacement Program: Develop a Street Sign Replacement Plan</b>
<b>Detailed Description</b>	Create a plan and design to comply with the standards of MUTCD rules and regulations and replace signs with this new standard.
<b>Start Date</b>	05/01/2022
<b>Completion Date</b>	06/30/2023
<b>How will you measure success/achievement/completion?</b>	Phase III (Final Phase) of the Street Sign Replacement Program will continue to purchase the remaining street signs that need to be replaced according to the new standard that has been determined and Highway staff will install these during the year.



## Trends/Metrics

Description	2019	2012	2021	2022
Solid Waste Disposal (in tons)	2723	2642	2915	2802
Single Stream Recycling Disposal (in tons)	970	922	973	915
Organics Collections (in tons)	12	18.35	26.25	25.46
Brush and Leaves Collections (in tons)	1674	1143	1972	2039
Water Pumped (in millions of gallons)	425.21	386.32	420.96	400.93
Wastewater Sludge Removal (in millions of gallons)	2.7676	2.8754	2.1675	2.5049

\*\*\* Note: Financial and personnel data will be collected separately and combined with the above in the FY23 budget document. \*\*\*



## Departmental Budget

DEPARTMENT OF PUBLIC WORKS	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
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### GENERAL FUND DIVISIONS

#### TREES

##### SALARIES

TREE SALARIES	20,743	23,689	24,011	24,491	480	2%
<b>SALARIES - SUBTOTAL</b>	<b>20,743</b>	<b>23,689</b>	<b>24,011</b>	<b>24,491</b>	<b>480</b>	<b>2%</b>

#### OPERATING EXP.

GASOLINE	276	-	-	-	-	N/A
UTIL-TELEPHONE	560	-	-	-	-	N/A
POLICE SPECIAL DETL	8,926	3,226	2,000	2,000	-	0%
CONTRACT SVCE-TREE	34,620	42,400	40,000	40,000	-	0%
TREE SUPPLIES	62	-	1,600	1,600	-	0%
ENCUMBRANCES	-	-	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>44,445</b>	<b>45,626</b>	<b>43,600</b>	<b>43,600</b>	<b>-</b>	<b>0%</b>
<b>TREES - TOTAL</b>	<b>65,188</b>	<b>69,315</b>	<b>67,611</b>	<b>68,091</b>	<b>480</b>	<b>1%</b>

#### SIDEWALKS

SIDEWALK MATERIALS	-	33,770	35,000	35,000	-	0%
<b>SIDEWALKS - TOTAL</b>	<b>-</b>	<b>33,770</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>0%</b>

#### PW UTILITIES\*

UTIL-TOWN GARAGE-ELECTRIC	34,149	-	-	-	-	N/A
UTIL-SOLID WASTE ELECTRICITY	5,110	-	-	-	-	N/A
UTIL-TN GAR-HEAT	16,857	-	-	-	-	N/A
UTIL-TELEPHONE	16,190	-	-	-	-	N/A
UTIL-WATER & SEWER	3,051	-	-	-	-	N/A
ENCUMBRANCES	529	-	-	-	-	N/A
<b>UTILITIES - TOTAL</b>	<b>75,884</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

#### STREET LIGHTING OPERATING EXP.

STREET LIGHTS	23,128	8,000	10,000	2,000	25%
TRAFFIC LIGHTS	1,607	1,712	2,000	2,500	500
ENCUMBRANCES	1,863	138	-	-	N/A
<b>STREET LIGHTING - TOTAL</b>	<b>26,598</b>	<b>1,850</b>	<b>10,000</b>	<b>12,500</b>	<b>2,500</b>
					<b>25%</b>



## Departmental Budget

DEPARTMENT OF PUBLIC WORKS	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>HIGHWAY</b>						
<b>SALARIES</b>						
HIGHWAY SALARIES	900,352	946,683	997,378	1,087,523	90,145	9%
LONGEVITY-HIGHWAY	6,200	5,950	6,400	7,150	750	12%
<b>SALARIES - SUBTOTAL</b>	<b>906,552</b>	<b>952,633</b>	<b>1,003,778</b>	<b>1,094,673</b>	<b>90,895</b>	<b>9%</b>
<b>OPERATING EXP.</b>						
ADVERTISING	160	384	2,000	2,000	-	0%
HIGHWAY MATERIALS	220,134	201,636	250,000	247,500	(2,500)	-1%
EQUIP REPAIR & SERVICE	1,770				-	N/A
REPAIRS-DAM/BRIDGE	-	10,850	5,000	5,000	-	0%
OTHER EQUIPMENT	-	-	-	-	-	N/A
UTIL-TELEPHONE	-	14,761	8,980	8,980	-	0%
DUES & MEMBERSHIPS	5,575	5,800	2,500	5,000	2,500	100%
LICENSES	1,538	428	1,200	1,200	-	0%
TRAINING & EDUCATION	3,883	1,697	7,000	7,000	-	0%
MEDICAL SERV+SUPPLIES	2,013	4,885	3,600	3,600	-	0%
POLICE SPECIAL DETAIL	10,955	10,519	13,500	13,500	-	0%
CONTRACTED PW SERVICES	8,467	11,700	20,000	20,000	-	0%
ConSvc-M Sta Hosp		-	100,000	25,000	(75,000)	-75%
STORMWATER MANAGEMENT	35,596	37,353	40,000	50,535	10,535	26%
PRINTING-POSTG-STATIONERY	2,308	988	660	660	-	0%
MEALS	-	-	300	300	-	0%
CLOTHING ALLOWANCE	5,000	5,000	5,500	5,500	-	0%
MEETINGS+CONFERENCES	1,197	95	5,000	5,000	-	0%
OFFICE SUPPLIES	565	1,362	1,200	1,200	-	0%
ENCUMBRANCES	863	41,433	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>300,022</b>	<b>348,891</b>	<b>466,440</b>	<b>401,975</b>	<b>(64,465)</b>	<b>-14%</b>
<b>HIGHWAY - TOTAL</b>	<b>1,206,574</b>	<b>1,301,524</b>	<b>1,470,218</b>	<b>1,496,648</b>	<b>26,430</b>	<b>2%</b>



## Departmental Budget

DEPARTMENT OF PUBLIC WORKS	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SNOW &amp; ICE</b>						
<b>SALARIES</b>						
SNOW SAL EXP	96,030	165,177	110,462	110,463	1	0%
<b>SALARIES - SUBTOTAL</b>	<b>96,030</b>	<b>165,177</b>	<b>110,462</b>	<b>110,463</b>	<b>1</b>	<b>0%</b>
<b>OPERATING EXP.</b>						
EQUIP REPAIR & SERVICE	56,601	45,461	40,000	40,000	-	0%
OTHER EQUIPMENT	-	-	-	-	-	N/A
GASOLINE	7,602	10,762	19,371	19,371	-	0%
CONTRACTED SNOW PLOWING	8,070	25,090	40,061	40,061	-	0%
SAND & SALT	61,788	86,151	79,541	79,541	-	0%
MEALS	1,630	3,075	4,000	4,000	-	0%
<b>OPERATING EXP. - SUBTOTAL</b>	<b>135,690</b>	<b>170,538</b>	<b>182,973</b>	<b>182,973</b>	<b>-</b>	<b>0%</b>
<b>SNOW &amp; ICE - TOTAL</b>	<b>231,720</b>	<b>335,716</b>	<b>293,435</b>	<b>293,436</b>	<b>1</b>	<b>0%</b>
<b>EQUIPMENT REPAIR &amp; MAINTENANCE</b>						
<b>SALARIES</b>						
DPW EQ REP SALARIES	125,752	133,528	152,036	156,746	4,710	3%
LONGEVITY-EQUIP MAINT	-	-	250	300	50	20%
<b>SALARIES - SUBTOTAL</b>	<b>125,752</b>	<b>133,528</b>	<b>152,286</b>	<b>157,046</b>	<b>4,760</b>	<b>3%</b>
<b>OPERATING EXP.</b>						
EQUIP REPAIR & SERVICE	115,466	205,991	239,750	239,750	-	0%
GASOLINE	29,859	38,917	52,763	52,763	-	0%
CLOTHING ALLOWANCE	3,215	1,000	1,000	1,000	-	0%
ENCUMBRANCES	2,757	35,748	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>151,297</b>	<b>281,656</b>	<b>293,513</b>	<b>293,513</b>	<b>-</b>	<b>0%</b>
<b>EQUIPMENT REPAIR &amp; MAINT. - TOTAL</b>	<b>277,049</b>	<b>415,184</b>	<b>445,799</b>	<b>450,559</b>	<b>4,760</b>	<b>1%</b>



## Departmental Budget

DEPARTMENT OF PUBLIC WORKS	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SOLID WASTE DISPOSAL</b>						
<b>SALARIES</b>						
SOLID WASTE SALARIES	194,448	203,441	203,347	234,382	31,035	15%
LONGEVITY-SOLID WASTE	700	1,000	1,100	1,200	100	9%
<b>SALARIES - SUBTOTAL</b>	<b>195,148</b>	<b>204,441</b>	<b>204,447</b>	<b>235,582</b>	<b>31,135</b>	<b>15%</b>
<b>OPERATING EXP.</b>						
GROUND & BUILDG MAINT	33,915	51,582	17,000	17,000	-	0%
EQUIP REPAIR+SERV	27,485					
GASOLINE	12,658					
POLICE SPECIAL DETAIL	13,051	9,928	14,500	-	(14,500)	-100%
CONTR SVCE-TIPPING FEE	284,909	321,695	311,232	311,232	-	0%
CONTRACTED SVE-LANDFILL	31,800	24,300	41,000	41,000	-	0%
RECYCLING	3,283	-	-	-	-	N/A
CLOTHING ALLOWANCE	1,000	1,000	1,000	1,000	-	0%
HOUSHLD HAZ W DSP			20,000	20,000	-	0%
ENCUMBRANCES	14,956	8,960			-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>423,056</b>	<b>417,465</b>	<b>404,732</b>	<b>390,232</b>	<b>(14,500)</b>	<b>-4%</b>
<b>SOLID WASTE DISPOSAL - TOTAL</b>	<b>618,204</b>	<b>621,907</b>	<b>609,179</b>	<b>625,814</b>	<b>16,635</b>	<b>3%</b>
<b>CEMETERY</b>						
<b>SALARIES</b>						
CEMETERY SALARIES	120,312	124,103	163,989	171,046	7,057	4%
LONGEVITY-CEMETERY	-	500	600	700	100	17%
<b>SALARIES - SUBTOTAL</b>	<b>120,312</b>	<b>124,603</b>	<b>164,589</b>	<b>171,746</b>	<b>7,157</b>	<b>4%</b>
<b>OPERATING EXP.</b>						
GROUND & BUILDG MAINT	2,505	4,573	13,900	13,900	-	0%
EQUIP REPAIR+SERV	6,895					
GASOLINE	3,556					
UTIL-WATER & SEWER	-	128	200	200	-	0%
CONTRACT SVCE-CEMETERY	34,100	26,600	20,000	20,000	-	0%
FERTILIZER	1,342					
PRINTING-POSTG-STATY	-	-	300	300	-	0%
CLOTHING ALLOWANCE	1,000	1,000	1,000	1,000	-	0%
OFFICE SUPPLIES	14	-	240	240	-	0%
ENCUMBRANCES	4,324	-	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>53,736</b>	<b>32,301</b>	<b>35,640</b>	<b>35,640</b>	<b>-</b>	<b>0%</b>
<b>CEMETERY - TOTAL</b>	<b>174,048</b>	<b>156,904</b>	<b>200,229</b>	<b>207,386</b>	<b>7,157</b>	<b>4%</b>
<b>DPW (GENERAL FUND) - TOTAL</b>	<b>2,675,266</b>	<b>2,936,169</b>	<b>3,131,471</b>	<b>3,189,434</b>	<b>57,963</b>	<b>2%</b>



## Departmental Budget

DEPARTMENT OF PUBLIC WORKS	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>ENTERPRISE FUND DIVISIONS</b>						
<b>WATER DIVISION ENTERPRISE</b>						
<b>SALARIES</b>						
WATER DEPT SAL	389,216	410,178	475,400	487,581	12,181	3%
LONGEVITY-WATER	1,000	1,250	1,300	1,250	(50)	-4%
<b>SALARIES - SUBTOTAL</b>	<b>390,216</b>	<b>411,428</b>	<b>476,700</b>	<b>488,831</b>	<b>12,131</b>	<b>3%</b>
<b>OPERATING EXP.</b>						
EQUIP REPAIR+SERV	13,228	12,225	10,000	10,000	-	0%
UTIL-ELECTRCTY PUMPS	166,311	181,729	200,000	200,000	-	0%
UTIL-FUEL & OIL	1,176	1,357	10,800	10,800	-	0%
GASOLINE	5,728	4,250	4,520	7,020	2,500	55%
UTIL-TELEPHONE	1,591	1,776	2,000	2,000	-	0%
DUES & MEMBERSHIPS	2,005	865	1,200	1,500	300	25%
LICENSES	805	-	800	800	-	0%
TRAINING & EDUCATION	5,610	832	3,900	3,900	-	0%
MEDICAL SERV+SUPPLIES	-	-	500	500	-	0%
POLICE SPECIAL DETAIL	2,429	7,006	3,500	4,000	500	14%
CONTRACT SERVICES-WATER	105,997	145,618	97,000	102,000	5,000	5%
WATER SUPPLIES	157,727	153,814	150,000	150,000	-	0%
WATER CHEMICALS	16,858	10,682	35,000	35,000	-	0%
PRNTG-POSTG-STATY	1,800	1,850	7,000	7,000	-	0%
LAB FEES	22,694	13,691	31,000	31,000	-	0%
CLOTHING ALLOWANCE	2,500	2,500	2,500	2,500	-	0%
MEETINGS+CONFERENCES	960	-	1,300	1,300	-	0%
EMERGENCY RESERVE	-	-	50,000	50,000	-	N/A
ENCUMBRANCES	-	6,162			-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>507,418</b>	<b>544,357</b>	<b>611,020</b>	<b>619,320</b>	<b>8,300</b>	<b>1%</b>
<b>WATER DIVISION ENTERPRISE - TOTAL</b>	<b>897,634</b>	<b>955,785</b>	<b>1,087,720</b>	<b>1,108,151</b>	<b>20,431</b>	<b>2%</b>



## Departmental Budget

DEPARTMENT OF PUBLIC WORKS	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SEWER DIVISION ENTERPRISE</b>						
<b>SALARIES</b>						
SEWER DEPT SAL	220,145	202,142	325,147	337,183	12,036	4%
LONGEVITY-SEWER	1,000	1,000	1,000	1,250	250	25%
<b>SALARIES - SUBTOTAL</b>	<b>221,145</b>	<b>203,142</b>	<b>326,147</b>	<b>338,433</b>	<b>12,286</b>	<b>4%</b>
<b>OPERATING EXP.</b>						
EQUIP REPAIR+SERV	1,177	451	2,500	2,500	-	0%
UTIL-ELECTRICITY	119,702	139,076	124,600	124,600	-	0%
UTIL-FUEL & OIL	10,580	12,006	22,800	22,800	-	0%
GASOLINE	688	1,034	6,780	6,780	-	0%
UTIL-TELEPHONE	6,912	4,913	5,250	5,250	-	0%
UTIL-WATER & SEWER	377	166	1,000	1,000	-	0%
DUES & MEMBERSHIPS	225	80	500	500	-	0%
LICENSES	135	30	300	300	-	0%
TRAINING & EDUCATION	1,739	130	3,300	3,300	-	0%
MEDICAL SERV+SUPPLIES	-	-	500	500	-	0%
POLICE SPECIAL DETAIL	467	1,803	1,500	1,500	-	0%
CONTRACT SERVICES	236,299	280,900	236,000	240,000	4,000	2%
SEWER SLUDGE DISPOSAL	175,130	215,185	209,000	214,000	5,000	2%
SEWER SUPPLIES	99,081	93,422	171,500	171,500	-	0%
SEWER CHEMICALS	121,747	86,395	95,000	100,000	5,000	5%
PRNTG-POSTG-STATY	1,800	1,850	4,000	4,000	-	0%
LAB FEES	32,392	33,893	34,000	34,000	-	0%
CLOTHING ALLOWANCE	1,000	2,000	2,000	2,000	-	0%
MEETINGS+CONFERENCES	-	-	500	500	-	0%
INFILTRATION AND INFLOW	-	11,000	50,000	25,000	(25,000)	N/A
EMERGENCY RESERVE	-	-	50,000	50,000	-	N/A
ENCUMBRANCES	-	26,627	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>809,452</b>	<b>910,960</b>	<b>1,021,030</b>	<b>1,010,030</b>	<b>(11,000)</b>	<b>-1%</b>
<b>SEWER DIVISION ENTERPRISE - TOTAL</b>	<b>1,030,597</b>	<b>1,114,102</b>	<b>1,347,177</b>	<b>1,348,463</b>	<b>1,286</b>	<b>0%</b>
<b>DPW (ENTERPRISE FUNDS) - TOTAL</b>	<b>1,928,231</b>	<b>2,069,887</b>	<b>2,434,897</b>	<b>2,456,614</b>	<b>21,717</b>	<b>1%</b>
<b>DEPARTMENT OF PUBLIC WORKS - TOTAL</b>	<b>4,603,497</b>	<b>5,006,055</b>	<b>5,566,368</b>	<b>5,646,048</b>	<b>79,680</b>	<b>1%</b>

\*DPW facilities utilities costs were moved to Facilities in FY2021.



# Health Department

Contact	Phone & Email	Location
Nancy Bennotti Administrative Assistant	508-906-3006 nbennotti@medfield.net	Medfield Town House Ground Floor 459 Main Street

## Mission Statement & Departmental Activities

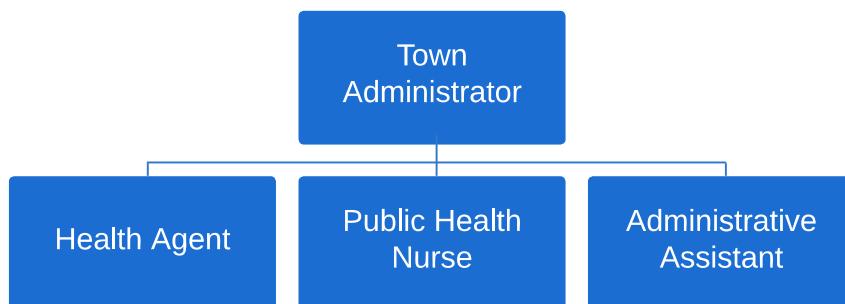
The mission of the Medfield Health Department is to prevent disease and injury and to protect the health, safety and welfare of the Town's residents and visitors through the enforcement of State and Local laws and bylaws, codes, and regulations.

## Brief Description of the Department

The Department performs the following functions:

- Assess and monitor health status to identify community health problems.
- Diagnose and investigate health problems and health hazards in the community.
- Inform and educate people about health issues.
- Mobilize community partnerships to identify and solve health problems.
- Develop policies and plans that support individual and community health efforts and emergency preparedness
- Enforce laws and regulations that protect health and ensure safety

## Organizational Chart





## FY21 Accomplishments

1. Collaborate with the Massachusetts Department of Public Health, regional and neighboring health departments, and the contracted public health nurse to respond to the COVID-19 pandemic
2. Keep the community informed about ongoing public health issues, particularly COVID-19. Share information and assist with prevention with Town departments, personnel, businesses and residents.
3. Review and approve various permit applications in the Health Department's purview, including food service, recreational camps, stormwater and drainage, private water wells, septic, and wildlife management.

## FY22 Accomplishments

Goal: Assist in transition of Public Health Nurse to a full-time staff member from a contracted position

Status: Public Health Nurse started in November 2021

Goal: Continue ongoing efforts to keep public informed about COVID-19

Status: Provide continued updates to the Medfield Board of Health, town administration, and residents regarding COVID-19 in Medfield

Goal: Assist ongoing efforts to support COVID-19 prevention and vaccination initiatives

Status: Worked closely with the Council on Aging and other community organizations to provide access to COVID-19 vaccines

Goal: Expand public health outreach efforts

Status: Public Health Nurse engages in regular outreach activities, including working from the Council on Aging, visiting Tilden Village (Medfield Housing Authority), and other community organizations, such as the Medfield Food Cupboard to provide access to preventative health services

## FY23 Goals

GOAL #1	Support Public Health Efforts
<b>Detailed Description</b>	<i>Provide public health outreach services and expand level of service provided by the Health Department</i>
<b>Start Date</b>	07/01/2022
<b>Completion Date</b>	06/30/2023
<b>How will you measure success/achievement/completion?</b>	The Health Department and the Public Health Nurse will continue to work on public health outreach, including additional preventative health screening services as well as vaccination services.



GOAL #2		Provide Timely Information Regarding COVID -19
<b>Detailed Description</b>	<i>Continue to keep community informed regarding COVID-19, including rates of infection in Medfield and support vaccination efforts</i>	
<b>Start Date</b>	07/01/2022	
<b>Completion Date</b>	06/30/2023	
<b>How will you measure success/achievement/completion?</b>	<i>Review quality and quantity of information shared regarding infections rates and vaccination rates in Medfield. Respond to any concerns regarding level of information shared.</i>	

GOAL #3		Review Medfield's Stormwater Regulations
<b>Detailed Description</b>	<i>Review Medfield's stormwater regulations to assist the Land Use Department with a goal of streamlining the stormwater regulatory process which involves several Town departments, including the Health Department. Improve understanding of stormwater regulations and collaborate with other departments, boards, and committees that work on stormwater.</i>	
<b>Start Date</b>	07/01/2022	
<b>Completion Date</b>	06/30/2023	
<b>How will you measure success/achievement/completion?</b>	<i>Review the department and the Board of Health's progress towards the effort to be understand the department and Board's roles and responsibilities on stormwater.</i>	

## Trends/Metrics

Description	2019	2020	2021	2022
Soil Tests	8	7	8	5
Hauler Permits	13	11	10	1
Food Permits	54	58	63	11
Temp Food Establishments	22	6	10	13
Plan Reviews	8	10	10	7
Installer Permits	25	23	18	5
Septic Repairs	20	17	23	11
OFFAL Permits	17	12	9	6
Tobacco/Nicotine Delivery Products	6	6	6	0
Form A – Renovations Review	56	36	50	23
Well Permits	2	3	6	2
Animals	28	30	33	31
Camps	5	6	7	6
Semi Public Pool	3	3	3	1
Bathing Beach	1	1	1	1



## Departmental Budget

HEALTH DEPARTMENT	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
SALARIES-HEALTH	-	35,055	79,928	119,772	39,844	50%
<b>SALARIES - SUBTOTAL</b>	<b>-</b>	<b>35,055</b>	<b>79,928</b>	<b>119,772</b>	<b>39,844</b>	<b>50%</b>
<b>OPERATING EXP.</b>						
ADVERTISING	-	-	56	60	4	7%
UTIL-TELEPHONE	-	-	-	600	600	N/A
DUES & MEMBERSHIPS	115	150	150	150	-	0%
TRAINING & EDUCATION	345	75	392	400	8	2%
MEDICAL SERV&SUPPL	-	2,123	1,137	3,500	2,363	208%
PRINTNG-POSTG-STATY	435	41	689	700	11	2%
LAB FEES	-	-	-	-	-	N/A
CNTR SV-HEA AGENT	50,800	53,467	56,400	56,400	-	0%
CNTR SV-P HEA NURSE	7,659	9,654	-	-	-	N/A
CNTR SV-MNTL HEALTH	7,988	7,988	7,988	7,988	-	0%
MEETINGS+CONFERENCES	-	-	208	200	(8)	-4%
OFFICE SUPPLIES	1,012	349	606	600	(6)	-1%
CAR ALLOW/MILEAGE	-	-	225	225	-	0%
CONTRACT SERVICE	1,995					
ENCUMBRANCES	2,000	-	-	-	-	N/A
<b>OPERATING EXP. - SUBTOTAL</b>	<b>72,349</b>	<b>73,847</b>	<b>67,851</b>	<b>70,823</b>	<b>2,972</b>	<b>4%</b>
<b>HEALTH DEPARTMENT - TOTAL</b>	<b>72,349</b>	<b>108,902</b>	<b>147,779</b>	<b>190,595</b>	<b>42,816</b>	<b>29%</b>



## Council on Aging

Contact	Phone & Email	Location
Roberta Lynch Director	508-359-3665 rlynch@medfield.net	The Center at Medfield One Ice House Road

### Mission Statement & Departmental Activities

The mission of the Council on Aging is to foster an atmosphere of wellness by addressing the emotional, social, physical, and often the spiritual needs of older individuals and their families during the aging process. The Council on Aging goal is to enhance the quality of life and promote independence by providing programs, social events, services, and referrals to support community members throughout their life journey.

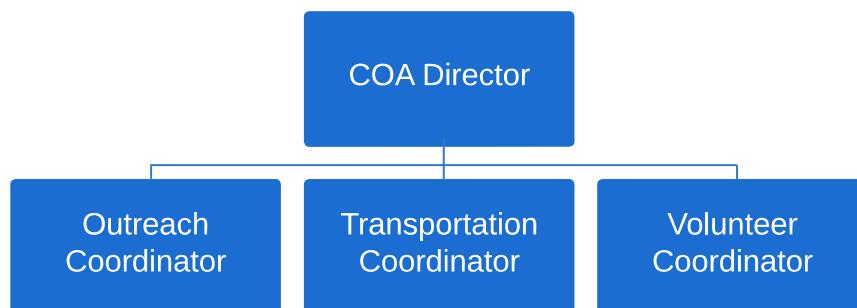
### Brief Description of the Department

The Center at Medfield offers valuable services to our senior community and their families by providing transportation, meals, counseling, and a variety of other benefits as we collaborate with human service agencies, voluntary organizations, governmental agencies and HESSCO to ensure that community member's needs are met. A monthly newsletter is available on the town website or by mail detailing events, activities and services provided by the Council on Aging.

#### Services Provided:

Information, Outreach, Family Counseling, Housing Support, Fuel Assistance and SNAP Applications, Nutrition, Transportation, Advocacy, Health Clinics, Monthly Newsletter, Daily Activities, Technology Assistance, Exercise Classes, Yoga, Tai Chi, Card Games, Craft Classes, Tax Work-Off program, Medical Equipment Loans, Supper Club, Book Club, Supportive Day Program, Trips, Social Events, Support Groups

### Organizational Chart





## FY21 Accomplishments

1. Provided programs that met the needs of the senior community during the pandemic. Utilizing Zoom and Conference Call programs initially from January to March, the moved to outside activities and eventually in May began inside activities.
2. COA maintained our transportation services throughout 2020 and 2021 following all guidelines by the CDC and local BOH. In 2021 COA drove over 4,150 miles for shopping, in-house programming, local trips, and medical appointments.
3. Assisted senior residents with scheduling vaccine and booster
4. In 2021 the AARP tax aid completed 61 in house tax-returns
5. The COA was able to complete a reduced Tax Work Off Program for 30 residents each providing 37 hours of volunteer service.

## FY22 Accomplishments

Goal: Provide programming that meets the needs of the senior community despite ongoing COVID-19 impacts

Status: The COA continued to provide in person programming throughout FY22, including options for seniors who did not feel comfortable in enclosed spaces

Goal: Submit grant application to the state to replace COA vehicle(s)

Status: Grant application successfully submitted in June 2022

Goal: Complete a full Tax Work Off Program during FY2022

Status: The Town / COA administered the Tax Work Off Program for 61 residents each providing 70 hours of service in exchange for reduction on their property tax bills

Goal: Continue to provide transportation services throughout 2022

Status: In FY2022, COA drove over 9,300 miles for shopping, in-programming, local trips, and medical appointments. The COA provided 117 round trips through the Volunteer Medical Ride Program.

## FY23 Goals

GOAL #1	Continue to Provide Stimulating & Engaging Programs
<b>Detailed Description</b>	The Center offers a variety of programs monthly with an average of 350 programs per month. Programs range from exercise classes, educational classes, social activities, shopping trips and more as seen in the monthly newsletter.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Outcomes will be identified through the My Senior Center software utilized by the COA. For example: In FY21 we served 799 unduplicated individuals with a duplicated number of 7,479.



<b>GOAL #2</b>	<b>Provide Ongoing Information Regarding Pandemic Status</b>
<b>Detailed Description</b>	Work with the local Board of Health Nurse to receive updates and any concerns regarding the Covid status and pass on the information as required.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Reach as many of our participants as possible through programs, presentations, newsletter, and local media as required.

<b>GOAL #3</b>	<b>Install Walkway from Side Door to Patio &amp; Repair Non-Compliant ADA Front &amp; Rear Entrances</b>
<b>Detailed Description</b>	COA will obtain quotes for above goal in FY 22 and work with or without Facilities Department to reach this goal before or in FY23.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	The success of this goal will be measured by our participants who utilize a cane or walker will safely move over the repaired areas and new walkway with much lower risk of falling and all will be ADA compliant.

<b>GOAL #4</b>	<b>Increase the 55-64 y/o participation to 10% of total</b>
<b>Detailed Description</b>	This is a stretch goal. Attracting younger seniors continues to be a challenge. Adding programs that are more appealing to that age group on Saturdays and evening will be key. Staffing might be an obstacle.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	My Senior Center software will be utilized to measure the success.



GOAL #5		Successful Construction of 3-Bay Garage
<b>Detailed Description</b>	Detailed Description: FOSI has been fundraising for many years initially for building expansion and when our article failed a few years ago, they pivoted to put their efforts, along with the COA, to build a garage for our vehicles. The current vehicles are old; 2008(8 passenger with lift), 2010 (14 passenger with lift) and 2013 (11 passenger). Eventually these will be replaced. The garage will extend the life of our vehicles and definitely that of future vehicles the COA acquires.	
<b>Start Date</b>	07-01-2022	
<b>Completion Date</b>	06-30-2023	
<b>How will you measure success/achievement/completion?</b>	Success/completion will be measured when the busses are under cover!	

## Trends/Metrics

Description	2019	2020	2021	2022*
Number of Events	15,322/605	11,802/567	4860/421	8,373/458
Number of services provided	521/195	2,259/476	1,888/645	556556/239
Number of people exercising at the Center	5249/269	4016/238	1345/128	2436/184
Number of Saturday participation	1659/137	1244/115	Closed	436/65
Number of volunteers including tax work off	90	83	45	47

\*through Quarter 2

*Note: Trends/Metrics = First number duplicated/Second Number unduplicated*



## Departmental Budget

COUNCIL ON AGING	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
COA SALARIES	193,957	200,563	211,109	215,648	4,539	2%
LONGEVITY-COA	850	900	950	1,250	300	32%
	<b>SALARIES - SUBTOTAL</b>	<b>194,807</b>	<b>201,463</b>	<b>212,059</b>	<b>216,898</b>	<b>4,839</b>
<b>OPERATING EXP.</b>						
INFORMTN TECH-COMCAST	1,155	1,075	1,140	1,140	-	0%
GRNDS MAINT/LANDSCAPG	4,314	6,963	7,000	7,000	-	0%
BUILDING MAINTENANCE	219	-	-	-	-	N/A
PREVENTATIVE MAINT	642	920	2,000	2,000	-	0%
EQUIPMT REPAIR & SERV	3,510	3,585	3,000	3,000	-	0%
OTHER EQ/COPIER+TONER	3,035	4,507	4,600	4,600	-	0%
UTIL-ELECTRICITY	9,187	-	-	-	-	N/A
UTIL-HEAT-OIL/GAS	3,660	-	-	-	-	N/A
GASOLINE	2,347	1,192	2,500	3,000	500	20%
UTIL-TELEPHONE	2,368	4,183	3,600	3,600	-	0%
UTIL-WATER & SEWER	1,079	-	-	-	-	N/A
TRAINING & EDUCATION	342	425	1,000	1,000	-	0%
PRINTNG-POSTG-STATY	2,828	2,269	2,500	2,500	-	0%
CONTR SVC-SOFTWARE LIC/SUPP	990	1,290	1,500	1,500	-	0%
MEETINGS+CONFERENCES	-	-	500	500	-	0%
SENIOR PROGRAM DEVELOPMENT	2,012	2,429	2,800	2,800	-	0%
OFFICE SUPPLIES	1,223	663	1,280	1,100	(180)	-14%
CAR ALLOW/MILEAGE	86	143	100	200	100	100%
ENCUMBRANCES	-	-	-	-	-	N/A
	<b>OPERATING EXP. - SUBTOTAL</b>	<b>38,998</b>	<b>29,643</b>	<b>33,520</b>	<b>33,940</b>	<b>420</b>
	<b>COUNCIL ON AGING - TOTAL</b>	<b>233,805</b>	<b>231,106</b>	<b>245,579</b>	<b>250,838</b>	<b>5,259</b>



## Outreach Department

Contact	Phone & Email	Location
Kathy McDonald Outreach Director	508-359-7121 kmcDonald@medfield.net	Medfield High School Floor: 1 Former Medfield TV Studio Door 12 88 Rear South Street

### Mission Statement & Departmental Activities

The mission of the Medfield Outreach Department is to empower Medfield families and individuals to live healthy and fulfilling lives. We promote behavioral health and wellness in the community by providing clinical services, prevention programming and access to social services for Medfield residents.

### Brief Description of the Department

1. Clinical Services
2. Needs-based Assistance
3. Prevention Programming

Medfield Outreach provides counseling, when suitable, to Medfield residents through individual, family, and group therapy. Treatment focus areas include, but are not limited to anxiety, adjustment issues, coping with divorce, family discord, grief and loss, bereavement, financial difficulties, sexuality, body image, disordered eating, social skill building, substance misuse, parenting support, depression, self-harm, suicidal ideation, autism spectrum disorder and related concerns, bullying, stress management and coping skill development.

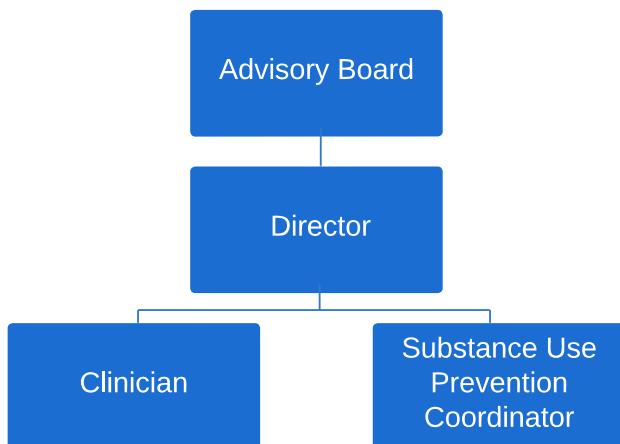
In addition to providing clinical services, Medfield Outreach routinely offers referrals to outside providers, support groups, advocates, substance misuse services, needs-based assistance programs, local discretionary funding sources, and state/federal programs.

Medfield Outreach facilitates various groups, programs, and services within the community. This programming aims to be responsive to the needs of the community. The program offerings are often focused on prevention and psychoeducation. Many programs reflect a collaborative relationship with other organizations. During much of the pandemic, many of Medfield Outreach's services were adapted to comply with COVID-19 pandemic guidelines. While most meetings and programs have transitioned back to in-person, the option to meet virtually is utilized when appropriate or preferred. Zoom or other HIPAA compliant telehealth platforms are utilized as needed.



Medfield Outreach collaborates with a wide network of organizations to better meet the needs of Medfield youth, families, and residents, including Medfield Public Schools, Medfield Police Department, Norfolk County District Attorney's Office, the Internship Clinical Collaborative (with similar offices in Needham, Dedham, and Westwood), the MetroWest Substance Awareness & Prevention Alliance, the South Middlesex Opportunity Council Fuel Assistance Program, Medfield Food Cupboard, Medfield Home Committee, Medfield Helping Hands, The Medfield Foundation, Medfield Council on Aging, Medfield Public Library, Medfield Park and Recreation, the Medfield Angel Run Fund, Medfield Cares About Prevention, Medfield Coalition for Suicide Prevention, Riverside Community Care, Medfield Christmas Angels, the Lion's Club, MEMO, the United Church of Christ- Medfield, St. Edward's Church, and various other state and federal agencies, professional associations, clinical services, religious institutions, and civic organizations. Medfield Outreach staff have promoted prevention programming by presenting in various Medfield Middle and High School classes on topics including mental wellness, supporting a friend/loved one who may be struggling with mental health issues, and substance misuse prevention.

## Organizational Chart



## FY21 Accomplishments

1. Secured a \$12,000 grant from The Medfield Foundation Legacy Fund to hire a consultant to conduct a community needs assessment and create a strategic plan that will inform the work of the department over the next 3-5 years
2. Increased collaboration with the schools and increased interaction with students: visits from 8th grade Wellness classes; visits to 9th and 10th grade Wellness classes to provide psychoeducation about mental health and substance use prevention and to familiarize students with the Medfield Outreach's services; and a presentation to middle and high school Wellness teachers about the signs and symptoms of eating disorders and other mental health issues in students
3. Backpack distribution including school supplies (75 Backpacks) partnered with Backpacks for New Beginnings
4. Development and implementation of needs-based vetting criteria that is aligned with other Medfield needs-based programs



5. Vetting of applicants for Medfield Foundation's Angel Run Fund, coordination of payment disbursement, provision of alternate appropriate resources
6. Vetting of applicants for MFI Campership Scholarships, collaboration with Parks and Rec and provision of MFI Campership Scholarships
7. Hosted a summer Intern who played key role in fall prevention programming initiative
8. Continued participation in "The Gift of Reading", vetting of applicants for the program, responsible for coordination of Book Bucks confidential disbursement - Approx. 60 gift certificates to purchase independent reading books distributed to children from income eligible families
9. Field placement site for Boston College clinical intern, which increased capacity of provision of clinical services by 5 students
10. Certification of Youth Mental Health First Aid for all staff in Outreach Department
11. All staff attended an active bystander training led by Quabbin Mediation and led by Jewish Family Services of MetroWest and Open Spirit
12. Provided in-service training to the Wellness Staff about disordered eating and eating disorders
13. Partnered with Kate Thomas, Owner of Karuna Nutrition to provide additional information regarding eating disorders and disordered eating to Wellness Department staff.
14. Collaborated with MCSP and MCAP to co-host a double booth at Medfield Day focused on providing information and resources about mental health, substance use prevention, and self-care. The booth included a wheel game for kids and a collaborative community art project.

#### **Medfield Cares About Prevention Accomplishments**

1. Concluded Year 2 (10/31/20-10/30/21) and commenced year 3 (10/31/21-9/30/22) of the Drug-Free Communities Grant (5-year grant). The Town of Medfield is the fiscal agent for this grant and continues to meet and exceed all expectations associated with federal grant requirements and remains in excellent standing.
2. Medfield Outreach has secured the services of a consultant in preparation for applying for years 6-10 of the Drug-Free Communities Grant. Prior collaboration with a consultant has put Medfield in a desirable position to be refunded.
3. MCAP has contracted with the Community of Anti-Drug Coalitions of America (CADCA) Evaluation Team, to assist with data collection related to our coalition work (consultation, survey planning, data collection, analysis, reporting, and training)
4. In 2021, 14 Medfield High School students participated in key informant interviews related to current youth drug use trends and parent perceptions across Medfield. The goal of these interviews was to inform future programming and to help guide the creation of a parent survey related to youth substance use.
5. Carried out a Red Ribbon Campaign in October highlighting stigma reduction of substance misuse and bringing awareness to the disease of addiction. This was accomplished by: hanging red ribbons on telephone poles around downtown Medfield with signage explaining their meaning; creating a table display in the high school lobby with red ribbons to wear, information about addiction and resources available to those in need; and placing red ribbons with explanatory signage at the checkout in many local businesses (for example: Brothers Marketplace, Park Street Books, Starbucks, Blue Moon, the Medfield Library, the Town Hall).



6. Partnered with Medfield Public Library to present a self-care workshop for a summer youth series
7. Partnered with the Medfield Police to advertise and facilitate two Drug Take-Back Days at the Public Safety Building.
8. Partnered with Program RISE, a component of the Justice Resource Institute, to bring free naloxone training to Medfield Residents.
9. Brought the iDECIDE (Drug Education Curriculum: Intervention, Diversion, and Empowerment) program to the Medfield Public Middle and High Schools, who have signed on along with many other Massachusetts Public Schools for their early access program. iDECIDE was developed by the Center for Addiction Medicine at Massachusetts General Hospital (MGH) in collaboration with the Office of Youth and Young Adult Services at the Massachusetts Department of Public Health (DPH) and the Institute for Health Recovery (IHR). The program is designed to provide schools with an equitable, supportive, and scalable curriculum that can be implemented as an alternative to punishment for substance use infractions.
10. The Substance Use Prevention Coordinator and Medfield Public School's Director of Wellness took 12 students to the Norfolk District Attorney's Team Rival Leadership Conference. At the conference, Medfield
11. High School was awarded \$1,500 for winning their bracket against Dover and Westwood. This award was earmarked for future substance use prevention initiatives in the high school.
12. Collaborative Youth Art Maker Space Project titled; "Reaching into Medfield" was completed in October 2021. The project was installed in front of Building 13 in the northern section of the Medfield State Hospital campus. This work was a collaboration between MCAP, Medfield Outreach, the Cultural Alliance of Medfield, SPOKE (previously, Medicine Wheel Productions) and a group of high school students. Go check it out!
13. MCAP and Medfield Outreach significantly increased our collaboration with both the Medfield Middle School and High School by providing both in-class presentations and programming at the Medfield Outreach office focused on substance use, mental health, and available resources.
14. MCAP partnered with Medfield Outreach and the Medfield Public Schools to bring the Self-Care Bear initiative to Memorial, Wheelock, and Dale. This initiative gifted small teddy bears with coping strategies to each teacher within the three schools, as well as in the nurse's and guidance offices. Each bear and set of coping cards were accompanied by optional in-class programming. A packet was also sent home to families with students in these three schools to facilitate the home-school connection.
15. Additionally, MCAP participated in the 2021 Medfield High School Rolling Rally celebration for the graduating class, recorded substance use prevention content with the School Resource Officer for Medfield High School's Senior Safety Webinar and staffed a resource table at Medfield Day.

#### **Medfield Coalition for Suicide Prevention Accomplishments**

1. Medfield Moves for Mental Health
  - a. The MCSP coalition was able to pivot its programming to adapt to safety protocols during the pandemic. The coalition sponsored a "Medfield Moves for Mental Health" initiative during the month of May during Mental Health Awareness month and the support and participation was amazing! Representative Denise Garlick sponsored t-shirts and hoodie



sweatshirts to help promote the event. The first 150 registrants received a free “Medfield Moves for Mental Health” T-shirt

- b. The coalition encouraged community members to register and post photos of themselves “moving for mental health”. Participants were entered into weekly drawings and two final end-of-the-month drawings of items from local businesses.
- c. Tracy Buckley from Medfield Yoga Studio donated her time and talents to lead an outdoor Yoga on the Turf event on Sunday, May 23 as part of the Mental Health May initiative.
- d. Over 30 flyers with facts and resources about mental health were posted around Medfield State Hospital to provide education and awareness to MSH visitors.
- e. This initiative raised about \$1700, and the Holistic Wellness Center donated another \$2000 to the coalition in support of the Medfield Moves for Mental Health initiative.

2. Suicide Prevention Awareness Month

- a. For Suicide Prevention Awareness Month in September, the coalition hosted a variety of initiatives. To increase visibility of the cause, purple (the color associated with suicide prevention) ribbons were installed on telephone poles on Main Street and in front of Park Street Books. Purple lights were displayed in businesses and organizations in the center of town
- b. including Medfield TV, Nosh and Grog, Avenue, Be Charmed, Butterfly Tree Shop, Salon One, Starbucks, Brothers Market, Noon Hill Grill, Holistic Wellness Center, and the Upham House.
- c. A Yoga on the Turf event was held on Sunday, Sept 26 at 12 pm and was led by Tracy Buckley of Medfield Yoga Studio
- d. A screening of the documentary, “My Ascension”, was held at Medfield High School on Wednesday, Sept 29th. A panel of mental health professionals (Kathy McDonald, Nadja Reilly, Jim McCauley, and Dave Worthley) answered audience questions after the documentary.
- e. The Medfield Coalition for Suicide Prevention collaborated with Medfield Outreach and MCAP to host a joint booth on Medfield Day focused on mental health, substance use prevention, and self-care.

## FY22 Accomplishments

- 1. Work toward fiscal responsibility and not to exceed approved budget during FY22.
- 2. Streamline referral process from schools to Outreach. Improve collaboration with school clinical team as evidenced by attending three (3) collaborative meetings with Adjustment Counselors, Guidance, and/or Nurses at the Medfield High School and Middle School by June 2022 to better support the clinical needs of students.
- 3. Increase awareness of local mental health resources by providing mental health resources (e.g. Medfield Outreach brochures and Interface cards) at a minimum of five (5) community events or other department locations by June 2022 for Medfield residents.



4. Implement needs-based policies and procedures to create equal access to resources. Annually distribute financial assistance applications to all ninety (90) Medfield families in the Medfield Outreach database by November 2021 to comply with internal policies.
5. Increase prevention programming to youth to promote wellness in the Medfield youth population. Collaborate with the Medfield Public Schools to carry out three (3) joint initiatives by June 2022 (i.e. Inclusive Community Club, Self-Care Bear Initiative, iDecide, Health & Wellness Coalition).
6. Increase community awareness of MCAP and Medfield Outreach. Present at two (2) public government meetings about the importance and impact of MCAP and Medfield Outreach to increase buy-in and awareness of our work in the community.
7. Increase understanding of substance use culture in Medfield to better inform youth substance use prevention. Hold two (2) youth and 1-2 adult focus groups about youth substance use in Medfield by November 2021.
8. Increase understanding of substance use culture in Medfield to better inform youth substance use prevention. Use these data (#& goal) to create and administer a parent survey about Medfield youth substance use by December 2021. A parent survey will be created and disseminated using the Medfield Public School's email distribution list.
9. Increase office space by seeking creative ways to maximize space use in the office. Seek additional locations, including space sharing with other departments, to allow for increased service provision. The back room modified to ensure privacy and allow for increased service provision.
10. In conjunction with key stakeholders in the community and a consultant, create, disseminate, and evaluate a community needs assessment. Use data from the assessment to inform the creation of a strategic plan that will guide future departmental programming. Publicize results of the needs assessment to the larger community. Achieve 0.03% response rate, which is consistent with best practice targets for survey completion. We will disseminate the survey throughout the community to engage all sectors of the population. The survey to go live starting March 14th and will end March 25th. We will measure the success of our strategic plan by its completion with buy-in from key stakeholders on the project.

## FY23 Goals

GOAL #1	Fiscal Responsibility
<b>Detailed Description</b>	Operate Medfield Outreach in a fiscally responsible manner as to not exceed the approved budget during FY23
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	We will measure success by staying within the departmental budget total at the end of fiscal year 2023.



GOAL #2	Increase Awareness of Local Mental Health Resources
<b>Detailed Description</b>	Increase awareness of local mental health resources by providing mental health resources (e.g. Medfield Outreach brochures and Interface cards) at a minimum of five (5) community events or other department locations by June 2023 for Medfield residents.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Presence of printed resources at community events such as Medfield Day, Daffodil Days, and Drug Take-back Days as well as placing resources at other department locations frequently visited by community members.

GOAL #3	Store and/or Destroy Medfield Outreach Records in Compliance with Records Retention Law
<b>Detailed Description</b>	Seek clarification around record retention law to inform documentation storage and record destruction (FY23).
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Medfield Outreach records will be stored and/or destroyed in compliance with the identified record retention law.

GOAL #4	Streamline Community Holiday Giving Programs
<b>Detailed Description</b>	Collaborate with existing community giving networks to maximize efficiency and reduce overlap of clientele who participate in multiple holiday giving programs.
<b>Start Date</b>	10-01-2022
<b>Completion Date</b>	12-31-2022
<b>How will you measure success/achievement/completion?</b>	Hold 1-2 meetings with relevant stakeholders involved in giving programs to explore opportunities to collaborate. The success of this goal will be measured by the stakeholders buy-in to the final plan.



GOAL #5	Increase Prevention Programming to Youth
<b>Detailed Description</b>	Increase prevention programming to youth to promote wellness in the Medfield youth population. Collaborate with the Medfield Public Schools to carry out three (3) joint initiatives by June 2023 (i.e. Inclusive Community Club, Self-Care Bear Initiative, iDecide, Health & Wellness Coalition).
<b>Start Date</b>	09-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Three joint initiatives with the Medfield Public Schools will be completed by the end of the 22-23 academic year.

GOAL #6	Increase Community Awareness of MCAP, MCSP, and Medfield Outreach
<b>Detailed Description</b>	Present at two (2) public government meetings about the importance and impact of MCAP, MCSP, and Medfield Outreach to increase buy-in and awareness of our work in the community.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Two public government meetings will be attended by at least one (1) Medfield Outreach staff member, who will share vital information about the work of MCAP, MCSP, and MO.

GOAL #7	Move Towards Fiscal Sustainability of Prevention Programming
<b>Detailed Description</b>	Hold one (1) meeting with Warrant Committee and one (1) meeting with the Personnel Board to inquire about the required steps needed to incorporate the costs and scaffolding associated with supporting a prevention programming after DFC funding has concluded.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2023
<b>How will you measure success/achievement/completion?</b>	Two key meetings will be attended by relevant parties.



<b>GOAL #8</b>		<b>Continue to Modify Medfield Outreach Office Space</b>
<b>Detailed Description</b>	Increase office space by seeking creative ways to maximize space use in the office. Seek additional locations, including space sharing with other departments, to allow for increased service provision.	
<b>Start Date</b>	07-01-2022	
<b>Completion Date</b>	06-30-2023	
<b>How will you measure success/achievement/completion?</b>	The back room will be modified to ensure privacy and allow for increased service provision. A consultation meeting will be held with the Facilities Director to discuss options.	

<b>GOAL #9</b>		<b>Adhere to the “Buy Recycled Policy” of the Town</b>
<b>Detailed Description</b>	Ensure that all purchased office materials are in line with the town policies enacted on February 14, 2022.	
<b>Start Date</b>	07-01-2022	
<b>Completion Date</b>	06-30-2023	
<b>How will you measure success/achievement/completion?</b>	No less than 30% post-consumer recycled materials will be purchased (when at all possible) with our office supply budget.	

<b>GOAL #10</b>		<b>Transition to Electronic Medical Records</b>
<b>Detailed Description</b>	Secure HIPAA-compliant EMR software and transition from paper records to electronic records.	
<b>Start Date</b>	07-01-2022	
<b>Completion Date</b>	06-30-2023	
<b>How will you measure success/achievement/completion?</b>	EMR software is purchased and implemented by clinical staff members.	

## Trends/Metrics

<b>Description</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022*</b>
Number of Clinical Hours Provided	713 hours	300 hours	600 hours	

\*through Quarter 2



## Departmental Budget

OUTREACH DEPARTMENT	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
OUTREACH SAL EXP	96,788	151,000	154,020	160,615	6,595	4%
LONGEVITY- OUTREACH	-	250	300	350	50	17%
	<b>SALARIES - SUBTOTAL</b>	<b>96,788</b>	<b>151,250</b>	<b>154,320</b>	<b>160,965</b>	<b>6,645</b>
<b>OPERATING EXP.</b>						
RENT	8,500	8,500	8,500	8,500	-	0%
UTIL-TELEPHONE	440	480	480	480	-	0%
DUES & MEMBERSHIPS	-	5,787	6,500	6,500	-	0%
TRAINING & EDUCATION	1,285	1,510	1,400	1,400	-	0%
PROFESSIONAL SERVICES	1,650	5,562	4,800	4,800	-	0%
OFFICE SUPPLIES	1,828	2,049	1,840	2,200	360	20%
CAR ALLOW/MILEAGE	225	116	500	500	-	0%
ENCUMBRANCES	55	-	-	-	-	N/A
	<b>OPERATING EXP. - SUBTOTAL</b>	<b>13,983</b>	<b>24,004</b>	<b>24,020</b>	<b>24,380</b>	<b>360</b>
	<b>OUTREACH - TOTAL</b>	<b>110,771</b>	<b>175,254</b>	<b>178,340</b>	<b>185,345</b>	<b>7,005</b>
						<b>4%</b>



# Library Department

Contact	Phone & Email	Location
Pamela Gardner Library Director	508-359-4544 pgardner@minlib.net	Medfield Library First Floor, Director's Office 468 Main Street

## Mission Statement & Departmental Activities

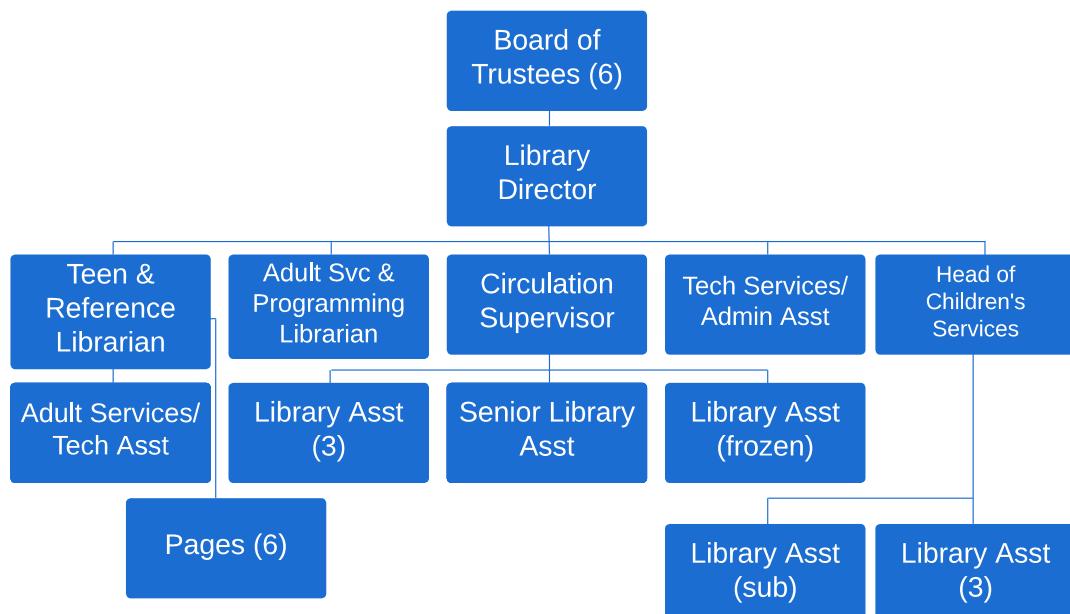
To be a community meeting house for learning, growth, and more. Medfield Public Library's Mission is to strengthen our community by:

- Inspiring lifelong learning, reading and literacy
- Encouraging creativity, innovation, and community education
- Facilitating social interactions and the exchange of information and
- Providing cultural enrichment

## Brief Description of the Department

The Medfield Memorial Public Library enriches the lives of Medfield community members by providing free and equitable access to a full range of collections, services, and programs that interpret and anticipate community needs. The library is committed to providing a welcoming place with comfortable, useful space and excellent customer service to all. The library provides resources, opportunities, and programs for learning and education for people of all ages, from children to inspire young readers and critical thinkers to adults to participate in lifelong learning.

## Organizational Chart





## FY21 Accomplishments

1. Re-opened library building after being closed to the public for six months, which involved extensive planning to care for safety of the public and staff. Following the opening, adapted service levels numerous times to safely offer longer hours and more access to the building for the public
2. Library staff prepared for lower-level carpet installation by moving 2/3rd of lower-level collection out of the area before installation, then moving that portion of the collection back once the installation was complete
3. Planned for a summer reading program which reinvigorated teen and adult participation by offering materials for all ages to each participant which promoted family and inter-generational participation
4. Provided space, both physical and virtual, and resources to patrons who wanted to lead community programs directed towards adult audience.
5. Re-imagined teen-led Haunted House, which is usually held on the lower level of the library by offering it as an incredibly popular drive-thru option on the grounds of the state hospital
6. Created a children's area on the first floor of the building while the children's floor was closed to the public, offering a wide range of popular children's items for families to browse and enjoy together
7. Created approximately 3,000 take & make bags for children, which included crafts supplies and literacy enrichment activities

## FY22 Accomplishments

**Goal:** Formalize and document onboarding procedures for new employees

**Status:** Main document has been completed and is being implemented; some individual departments are still working on individual sections

**Goal:** Continue to monitor Facebook posts for changing trends in follower engagement and responds appropriately

**Status:** As algorithms have shifted, staff have responded with more video or non-library content to increase engagement

**Goal:** Increase diversity in children's collection

**Status:** While this is an ongoing goal, more additions of "my voices" books and books with more character diversity have been added

**Goal:** Develop process for reporting informal conversations or suggestions from patrons about improvements or issues with building or operations

**Status:** Process has been developed and will be implemented

**Goal:** Provide children's programs aimed at children with special needs

**Status:** Developing procedures and behavioral responses to make current programs more inclusive to children with special needs; considering programs aimed particularly towards this population

**Goal:** Purchase and promote display case in library for local organizations to use to display items of interest to the community



**Status:** Will be purchased in the spring

**Goal:** Improve seating throughout the library building based on user needs

**Status:** Working with the Friends of the Library to purchase new furniture for the first and second floor and install new lighting in the Friends bookstore

**Goal:** Develop customer service policy as well as a guide for new employees

**Status:** Customer service policy has been developed and is in a guide for new employees which has been drafted and is being distributed to new employees; section on emergency procedures needs more development

## FY23 Goals

GOAL #1	Signage
<b>Detailed Description</b>	Improve signage throughout the library building and develop ongoing system for changing signage as collections move
<b>Start Date</b>	09-01-2022
<b>Completion Date</b>	12-31-2022
<b>How will you measure success/achievement/completion?</b>	Staff will be able to use signs to help patrons reach desired location in the building; fewer questions about locations of collections in the building

GOAL #2	Automated Returns
<b>Detailed Description</b>	Investigate feasibility and usefulness and, if needed, develop a plan for implementing an automated returns system or other technological tools to support ease and speed of circulation of materials
<b>Start Date</b>	08-01-2022
<b>Completion Date</b>	02-28-2023
<b>How will you measure success/achievement/completion?</b>	Report to trustees on implementation needs and usefulness; develop plan and install system if needed

GOAL #3	Town Webpage
<b>Detailed Description</b>	Add webpage to library website including town links, especially focused on local history resources both available in the library and available elsewhere on the web or around town
<b>Start Date</b>	11-01-2022
<b>Completion Date</b>	01-31-2023
<b>How will you measure success/achievement/completion?</b>	Will use webpage in reference interactions involving local history



GOAL #4	Study Tables
<b>Detailed Description</b>	Review use and placement of study tables and upgrade or replace with other seating options as needed
<b>Start Date</b>	09-01-2022
<b>Completion Date</b>	04-30-2023
<b>How will you measure success/achievement/completion?</b>	Seating use audit conducted in spring 2023 will find more seating being used than same audit conducted in 2022

## Trends/Metrics

Description	2019	2020	2021	2022*
Library Visits	110,126	71,863	15,479	36,211
Items Borrowed	173,553	139,829	118,951	
Books Borrowed	107,107	81,678	59,590	
eBooks Borrowed	11,833	15,306	29,989	10,999
Holdings in Collection	137,335	142,565	163,219	
# of Registered Borrowers	7,771	7,510	7,024	
Sessions of Computer Use	6,240	4,368	988	
Children's Programs	592	507	178	
Children's Attendance	10,035	8,646	2,687	
Teen Programs	78	57	82	
Teen Attendance	1,066	725	5,187	
Adult Programs	252	177	126	
Adult Attendance	1,469	1,224	1,097	
Volunteers	33	71	31	
Hours Volunteered	704	441	260	
Website Visits	51,956	46,128	50,019	31,543
Room Use	1,460			390

(\* 2022 through quarter 2)



## Departmental Budget

MEDFIELD PUBLIC LIBRARY	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
LIBRARY SALARIES	514,829	504,567	546,142	579,181	33,039	6%
LONGEVITY-LIBRARY	300	850	1,000	1,400	400	40%
	<b>SALARIES - SUBTOTAL</b>	<b>515,129</b>	<b>505,417</b>	<b>547,142</b>	<b>580,581</b>	<b>33,439</b>
<b>OPERATING EXP.</b>						
INFORMATN TECH-MLN	37,414	41,979	41,600	38,348	(3,252)	-8%
UTIL-ELECTRICITY	18,975	17,047	28,000	28,000	-	0%
UTIL-HEAT-OIL/GAS	5,514	6,065	7,700	7,700	-	0%
UTIL-TELEPHONE	4,626	4,781	4,711	4,800	89	2%
UTIL-WATER & SEWER	1,313	664	2,000	2,000	-	0%
LIBRARY MATERIALS	113,845	123,007	125,000	128,500	3,500	3%
MEETINGS+CONFERENCES	118	253	1,500	1,500	-	0%
OFFICE SUPPLIES	8,817	7,711	9,040	10,300	1,260	14%
ENCUMBRANCES	-	-	-	-	-	N/A
	<b>OPERATING EXP. - SUBTOTAL</b>	<b>190,622</b>	<b>201,508</b>	<b>219,551</b>	<b>221,148</b>	<b>1,597</b>
	<b>MEDFIELD PUBLIC LIBRARY - TOTAL</b>	<b>705,751</b>	<b>706,925</b>	<b>766,693</b>	<b>801,729</b>	<b>35,036</b>
						<b>5%</b>



# Parks & Recreation Department

Contact	Phone & Email	Location
Kevin Ryder Director	508-359-2715 kryder@medfield.net	Pfaff Community Center 124 North Street

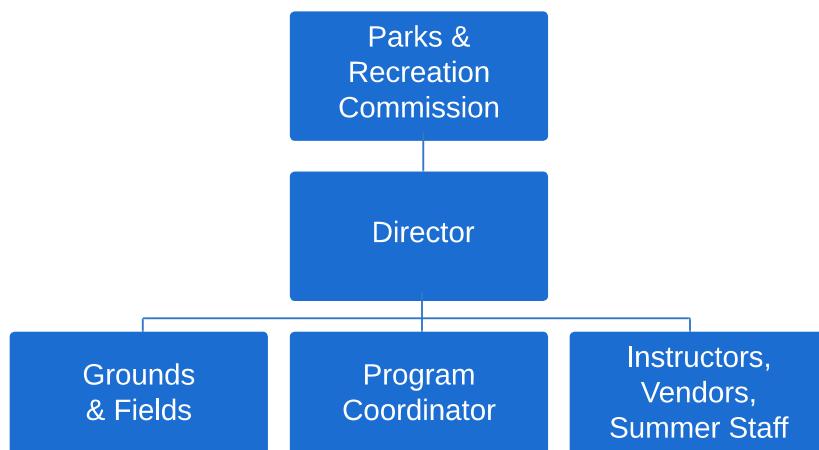
## Mission Statement & Departmental Activities

The Parks and Recreation Department strives to offer fun, diverse and affordable programs that help the overall health and wellness of the community.

## Brief Description of the Department

- We offer a wide variety of programs for toddlers through senior citizens.
- We maintain athletic fields at McCarthy Park and Metacomet Park, including baseball, softball, soccer, lacrosse, and field hockey fields.
- We do maintenance at our other properties, including Hinkley Park (playground and pond) and the Pfaff Community Center.
  - Additionally, we do outdoor grounds maintenance at Town Hall, Public Safety Building, Baxter Park, Meetinghouse Pond, and several historical buildings in town.
- We operate the Hinkley Swim Pond each summer from June through August and continue testing for safety of swimming through September.
- We run one of the larger summer camps in the region.
  - With this, we are one of the larger summer seasonal employers in the area, hiring close to 100 staff members

## Organizational Chart





## FY21 Accomplishments

- We're one of the only Recreation Departments in the state to successfully operate a full summer camp schedule. We were able to offer a modified version of our camp (9am-2pm) while following all the changing and challenging protocols due to COVID-19.
- Were one of the only Recreation Departments in the state to successfully open and operate a swimming area during the summer. Hinkley Swim Pond was available for swimmers for our community to enjoy swimming and relaxation close to home while again following the protocols in place for COVID-19.
- We were able to use our outdoor space at McCarthy Park and Metacomet Park to operate fall and early winter programs for youth through adults. With this, we saw a huge demand for participation in these programs and most of them often ran at capacity.
- Helped fill a void in the community by offering a gym class program on Wednesdays, which was a half-day in Medfield during the school year. This allowed kids the opportunity to exercise and be active after the school day and replicated some of the games and activities they might see in a traditional gym class setting. This program was held outside the entire school year, including the winter.
- Director Kevin Ryder presented a talk to the Massachusetts Recreation and Park Association (statewide organization) about running summer camp during a pandemic.
- With not being able to hold traditional holiday programs, started a new initiative, "Letters From Santa," co-sponsored by Park Street Books. Hand wrote 200+ letters to Medfield kids "from Santa," each personalized to the child. Was a huge hit with parents and kids and helped "keep the magic alive" for several kids for another year.

## FY22 Accomplishments

- Operated our busiest summer camp to date, spanning eight weeks.
  - Camp was at capacity just about every week
  - Largest attendance in our history
- Brought back some popular programs that were canceled during COVID
  - Sports leagues saw a surge in participation from previous year
  - Started going on field trips with kids
  - Brought back popular Middle School Ski Club that sold out (154 spots) in 24 minutes
- Expanded our offerings of programs and enrichment opportunities to continue to meet the growing needs and diverse interests of our community

### Completed goals:

- Goal: To allow staff to attend in-person continuing education opportunities
  - Status: Completed. In March, all three full-time staff members were able to attend in-person conferences to network with colleagues from the region and bring new and fresh ideas back to Medfield.



- Goal: To continue fiscal responsibility within the department and see positive growth in revenue from programs.
  - Status: On track to have a turnback of FY22 operating funds (expected +/- \$3,000) while seeing a growth in revenue (expected +/- 10% over last year). Finished FY21 with revenue of \$630K, expected to be close to \$700K in FY22.
- Goal: Continue to give the staff and department necessary tools needed to continue to provide the best playing fields in the region.
  - Status: Completed, thanks to the purchase and delivery in March (after 7 month wait) of a new spreader. (Still waiting for the ability to purchase a new passenger van that was approved at Town Meeting.)

#### Goals to complete

- Goal: To run a summer camp in a safe and fun environment this summer. While this is a goal EVERY year, it is highlighted this summer because of the possibility of staffing shortages that are being experienced throughout the industry.
  - Status: In the process of interviewing and hiring staff for the summer. Using multiple networks to promote that we are hiring for the summer (camp and swim pond) and expanded our staffing to include 15-year-olds this summer.
- Goal: To provide a safe and fun environment at Hinkley Pond this summer.
  - Status: Interviewing lifeguards to be able to work this summer. Ideally need 20 or so lifeguards committed to working to safely open and operate the pond.
- Goal: To replace the outdated playground at Hinkley Park.
  - Status: Working with the newly formed Hinkley Helpers volunteer group that will be fundraising with the goal of replacing the playground within the next 24 months.
- Goal: To replace existing bleachers at Metacomet Park for the baseball field.
  - Status: Working with the youth baseball league, who was able to fundraise for the complete purchase and installation of the bleachers. We have taken down the old set of bleachers and prepped the land for the new bleachers. Now awaiting delivery (expected April 2022) and install (hopeful for May 2022) of the new bleachers.

#### FY23 Goals

GOAL #1	Boost Programs to pre-COVID Levels
<b>Detailed Description</b>	As we come out of COVID protocols, we will be looking to re-establish our programs that were popular pre-pandemic, but we have not been able to offer over the past two years.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	06-30-2022
<b>How will you measure success/achievement/completion?</b>	This will be something monitored throughout the year and updated as we progress. Success will be determined on offering these programs and having registrations for said programs.



GOAL #2	Review of Athletic Field Reservation Fees
<b>Detailed Description</b>	With the Park & Recreation Commission, review the field usage fees charged and update as needed. The fees have not been updated or adjusted in 10+ years and need to be evaluated considering rising costs of materials.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	TBD
<b>How will you measure success/achievement/completion?</b>	Have an updated fee structure for field reservations

GOAL #3	Explore a disc golf course option
<b>Detailed Description</b>	Look at the possibility of constructing a disc golf course in Medfield (McCarthy Park or elsewhere) to meet a growing need for a popular sport. Look at partnering with local stores to offer discounts on equipment. Work with Commissioner Rob Tatro, an avid player, on the project.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	TBD
<b>How will you measure success/achievement/completion?</b>	Either we can build the course or not. Lot of factors, including space and field usage and how to allow use of a disc golf course around other activities, like soccer, lacrosse, baseball, etc.

GOAL #4	Determine needs of Metacomet tennis courts
<b>Detailed Description</b>	Have done "band-aid" work on the court surfacing over the past few years. Now we need to determine a complete update of the courts and lights at the courts. Currently, lights are on a timer system from the 1980s and want to update to new, energy efficient bulbs with timer connected to a WiFi on an ipad. Additionally, we need to address cracks on courts and fencing around the courts.
<b>Start Date</b>	07-01-2022
<b>Completion Date</b>	TBD
<b>How will you measure success/achievement/completion?</b>	Depends on funding available for the project. If we are successful, we will have new courts and lights. But success could be the replacement of the lights to start and possibly doing the courts later.

## Trends/Metrics

Description	2019	2020	2021	2022*
Participation	8757	6338	4302	5220
Revenue	\$740,000	\$624,689	\$629,737	\$618,553

\*through Quarter 2



## Departmental Budget

PARKS & RECREATION	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>SALARIES</b>						
P&R SALARIES	270,360	223,334	249,331	258,725	9,394	4%
LONGEVITY-P&R	700	800	900	1,000	100	11%
	<b>SALARIES - SUBTOTAL</b>	<b>271,060</b>	<b>224,134</b>	<b>250,231</b>	<b>259,725</b>	<b>9,494</b>
<b>OPERATING EXP.</b>						
GROUND & BUILDG MAINT	14,470	9,651	3,400	3,400	-	0%
UTIL-ELECTRICITY	9,008	12,624	10,000	10,000	-	0%
UTIL-FUEL & OIL	7,671	7,083	10,500	10,500	-	0%
UTIL-TELEPHONE	3,291	2,264	3,000	3,000	-	0%
UTIL-WATER & SEWER	12,926	18,036	25,000	25,000	-	0%
CLOTHING ALLOWANCE	500	500	-	-	-	N/A
	<b>OPERATING EXP. - SUBTOTAL</b>	<b>47,866</b>	<b>50,158</b>	<b>51,900</b>	<b>51,900</b>	<b>-</b>
	<b>PARKS &amp; RECREATION - TOTAL</b>	<b>318,926</b>	<b>274,292</b>	<b>302,131</b>	<b>311,625</b>	<b>9,494</b>
						<b>3%</b>



# Medfield Public Schools



## Budget Summary

### Overview

OVERVIEW	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 REQUEST	FY22 - FY23 BUDGET VARIANCE	FY2022 FTE	FY2023 FTE	FTE INC. FY22-FY23
Memorial School	3,778,056	3,928,140	3,674,522	3,870,464	195,942	47.5	47.5	-
Ralph Wheelock School	3,994,474	3,790,851	4,027,996	4,182,673	154,677	48.3	48.8	0.5
Dale Street School	3,968,402	4,013,651	4,202,197	4,429,653	227,456	57	57	0.0
Blake Middle School	7,157,566	7,418,436	7,757,289	8,099,601	342,312	84.9	85.2	0.3
High School	9,536,246	9,898,587	10,236,586	10,344,504	107,918	105.0	105.4	0.4
District Services	2,931,363	3,448,189	3,499,613	3,718,404	218,791	11.2	11.2	-
Student Services	3,274,161	2,862,260	3,308,685	3,176,555	(132,130)	13.5	14.5	1.0
Administration	1,684,056	1,463,023	1,641,341	1,685,094	43,753	7.4	7.4	-
<b>TOTALS</b>	<b>36,324,322</b>	<b>36,823,136</b>	<b>38,348,229</b>	<b>39,506,948</b>	<b>1,158,719</b>	<b>374.8</b>	<b>377.0</b>	<b>2.2</b>
<b>AMENDED BUDGET</b>				<b><u>39,506,948</u></b>	<b>3.02%</b>			



## BY DESE Function

FUNCTION	FY2021 ACTUAL	FY2022 BUDGET	FY2023 REQUEST
<b>1000 District Leadership</b>	<b>1,466,575</b>	<b>1,537,002</b>	<b>1,598,693</b>
<b>2000 Instructional Services</b>	<b>27,768,818</b>	<b>29,065,754</b>	<b>30,059,210</b>
<b>3000 Other Student Services</b>	<b>3,062,023</b>	<b>3,420,332</b>	<b>3,559,331</b>
<b>4000 Ops &amp; Maintenance</b>	<b>2,767,774</b>	<b>2,912,371</b>	<b>2,987,985</b>
<b>5000 Fixed Charges</b>	<b>193,583</b>	<b>126,000</b>	<b>161,000</b>
<b>7000 Replacement of Assets</b>	<b>80,169</b>	<b>60,200</b>	<b>65,000</b>
<b>9000 Programs w/Other Districts</b>	<b>1,484,194</b>	<b>1,226,570</b>	<b>1,075,729</b>
<b>TOTAL</b>	<b>36,823,136</b>	<b>38,348,229</b>	<b>39,506,948</b>

## BY DESE Expense Type

EXPENSE TYPE	FY2021 ACTUAL	FY2022 BUDGET	FY2023 REQUEST
<b>1 Professional Salaries</b>	<b>26,641,388</b>	<b>27,920,187</b>	<b>28,989,217</b>
<b>2 Clerical Salaries</b>	<b>884,182</b>	<b>903,087</b>	<b>900,412</b>
<b>3 Other Salaries</b>	<b>3,028,526</b>	<b>3,007,406</b>	<b>3,125,366</b>
<b>4 Services</b>	<b>2,565,360</b>	<b>2,743,949</b>	<b>2,822,645</b>
<b>5 Supplies</b>	<b>1,207,436</b>	<b>1,253,370</b>	<b>1,305,920</b>
<b>6 Other Expenses</b>	<b>1,012,050</b>	<b>1,293,660</b>	<b>1,287,660</b>
<b>9 Tuitions (net)</b>	<b>1,484,194</b>	<b>1,226,570</b>	<b>1,075,729</b>
<b>TOTAL</b>	<b>36,823,136</b>	<b>38,348,229</b>	<b>39,506,948</b>
			<b>3.02%</b>



# Budget Development

## FY2023 Timeline, Assumptions & Budget Drivers

### Timeline

October	Budget Requests & Priorities	Leadership Team
November	Preliminary Budget Preparation	Leadership Team
December	Review Preliminary Budget	School Committee Warrant Committee
January	Public Hearing & Presentation Vote to Approve Budget Final Amendments	School Committee School Committee School Committee
February/March	Budget Decisions	School Committee Warrant Committee
April	Approval & Adoption	Annual Town Meeting
May	Revisions, if necessary	School Committee

### Assumptions\*

*Medfield returns to school in a full in-person model. \**

Revenue	Chapter 70, Fees, Gifts will be level-funded Continuation of tuition-based programs
Grants	Federal Entitlement Grants will be level funded. State and local grants will be level funded.
Enrollment	Will increase again.
Circuit Breaker	Will be funded at 70%.

### Budget Drivers

Instructional Personnel	CBA Agreements and contracts.
Transportation	Year 1 of a new 3-year contract.
Special Education	In District positions/out-of-District placements/program development
Professional Development	Continue commitment to teacher and administrator quality.
Health Insurance Goals	Appears on the Town side, but still impacts Medfield School budget.



## Major Budget Components

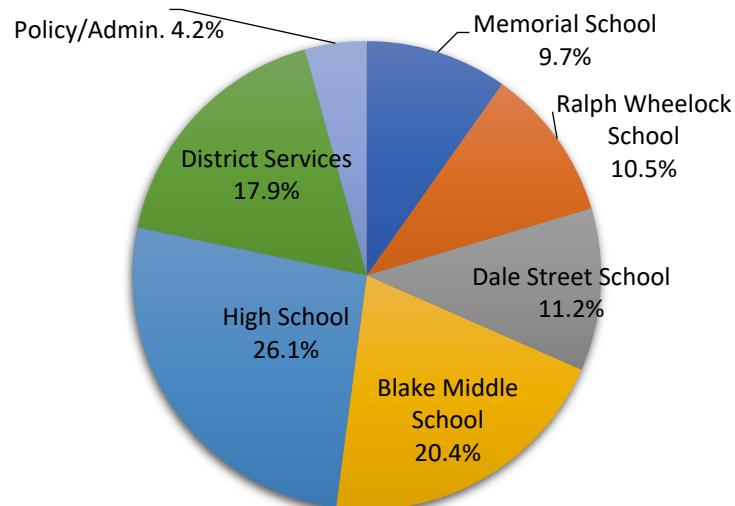
### FY2023 Recommended Budget

<b>Existing Staff (FTE)</b>	<b>Teachers – Steps/Lanes/% of increase/Longevity</b>	\$769,169 \$90,087 <u>\$157,967</u> <b>\$1,017,223</b>
<b>New Positions</b>	<b>0.3 Math Specialist 0.2 Math Aide 1.0 District Math Coordinator 0.3 Learning Specialist 0.4 Nurse</b>	\$28,620 \$5,261 \$86,187 \$21,374 <u>\$25,649</u> <b>\$167,091</b>
<b>Other Expenses</b>	<b>Supplies &amp; Services Other Expenses Special Education Services Transportation Out of District Tuition</b>	\$52,500 \$34,250 --- \$38,497 <u>(\$150,842)</u> <b>(\$25,595)</b>
<b>Budget Change (from FY2022)</b>		<b><u>\$1,158,719</u></b>
		<b><u>3.02%</u></b>



## Distribution of Budget Expenditure

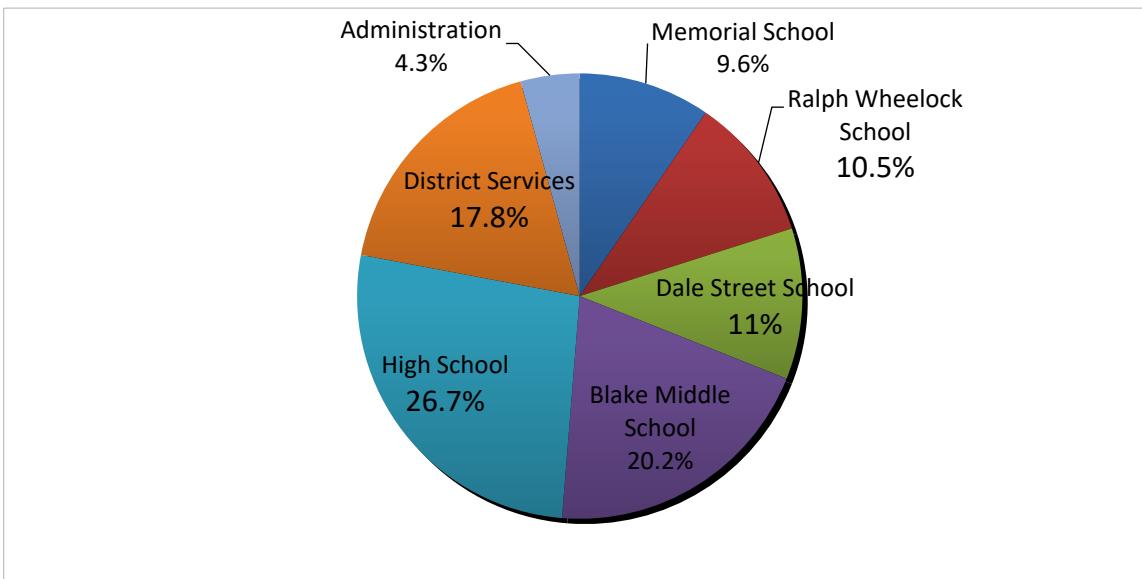
Fiscal FY2023 Request Budget (3.54% increase)



School	FY2023 Request	% of Total
Memorial School	3,870,464	9.8%
Ralph Wheelock School	4,182,673	10.6%
Dale Street School	4,429,653	11.2%
Blake Middle School	8,099,601	20.5%
High School	10,344,504	26.2%
District Services	6,894,959	17.5%
Administration	1,685,094	4.3%
<b>TOTAL</b>	<b>39,506,948</b>	<b>100%</b>



## Fiscal Approved 2022 Budget

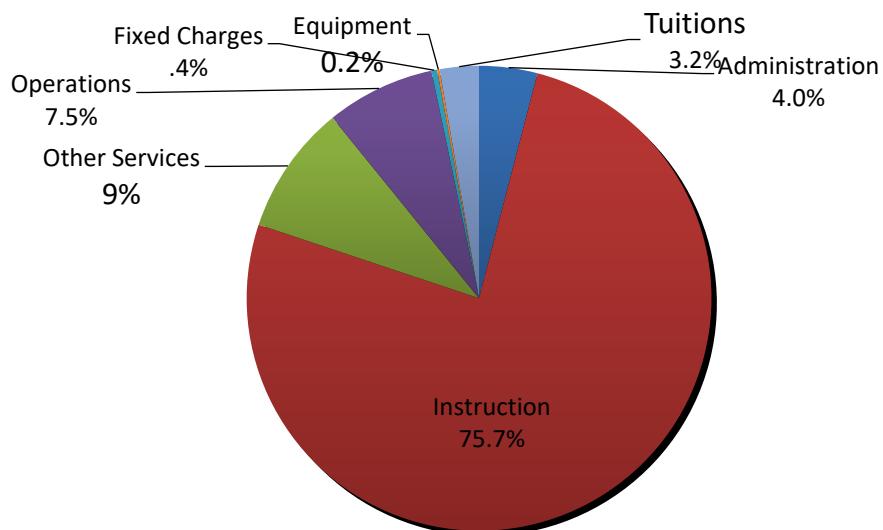


School	FY2022 Budget	% of Total
Memorial School	3,674,522	9.6%
Ralph Wheelock School	4,027,996	10.5%
Dale Street School	4,202,197	11.0%
Blake Middle School	7,757,289	20.2%
High School	10,236,586	26.7%
District Services	6,808,298	17.8%
Administration	1,641,341	4.3%
<b>TOTAL</b>	<b>38,348,229</b>	<b>100%</b>



## Distribution of Budget Expenditures by DOE Function

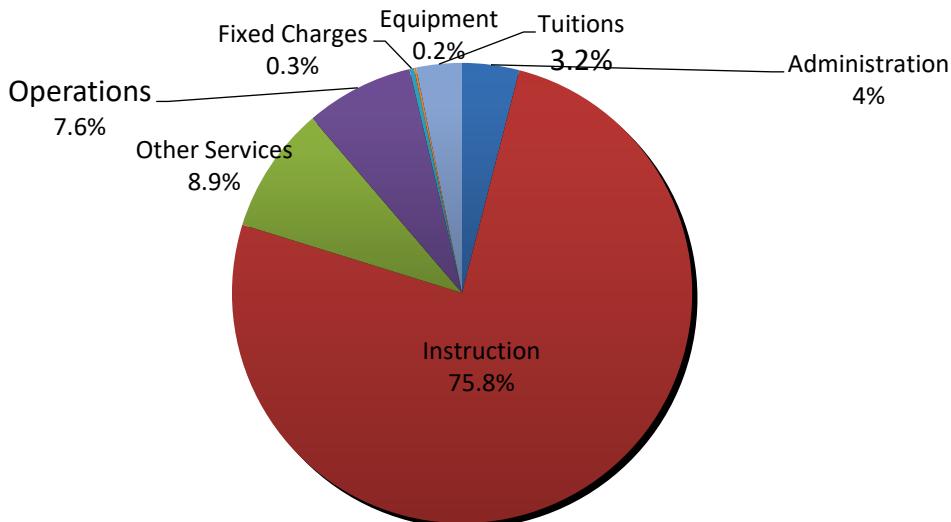
**FY2023 Request Budget (3.54%)**



	FY2023 Request	% of Total
Administration	1,598,693	4.0%
Instruction	30,059,210	76.1%
Other Services	3,559,331	9.0%
Operations	2,987,985	7.6%
Fixed Charges	161,000	0.4%
Equipment	65,000	0.2%
Tuitions	1,075,729	2.7%
<b>TOTAL</b>		<b>100%</b>



## Approved Fiscal 2022 Budget



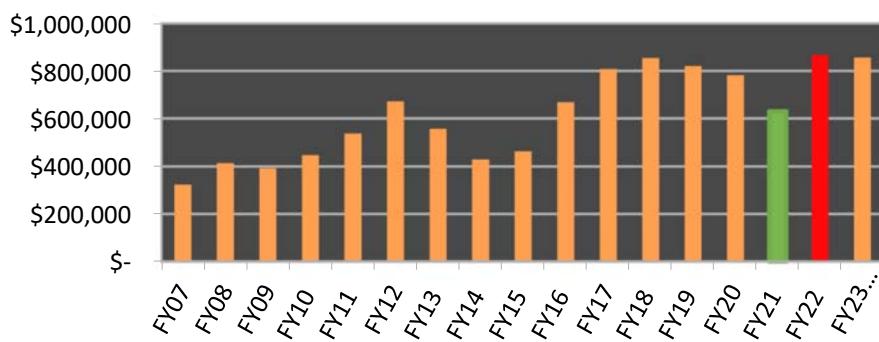
	FY2022 Budget	% of Total
Administration	1,537,002	4.0%
Instruction	29,065,754	75.8%
Other Services	3,420,332	8.9%
Operations	2,912,371	7.6%
Fixed Charges	126,000	0.3%
Equipment	60,200	0.2%
Tuitions	1,226,570	3.2%
<b>TOTAL</b>		<b>100%</b>



## Circuit Breaker Summary

Fiscal Year	Net Claim	Reimbursement Amount	CB Extraordinary Relief	% of Claim	Number of Students
<b>FY07</b>	\$324,090.00	\$243,068.00	\$0.00	75%	19
<b>FY08</b>	\$413,906.00	\$310,430.00	\$0.00	75%	28
<b>FY09</b>	\$392,617.00	\$282,684.00	\$0.00	72%	24
<b>FY10</b>	\$447,860.00	\$189,632.00	\$0.00	42%	35
<b>FY11</b>	\$535,979.00	\$234,033.00	\$0.00	44%	30
<b>FY12</b>	\$671,447.00	\$461,338.00	\$0.00	69%	21
<b>FY13</b>	\$556,238.00	\$414,935.00	\$0.00	75%	21
<b>FY14</b>	\$429,497.00	\$322,125.00	\$0.00	75%	16
<b>FY15</b>	\$463,735.00	\$341,129.00	\$0.00	74%	15
<b>FY16</b>	\$668,376.00	\$501,282.00	\$0.00	75%	16
<b>FY17</b>	\$808,236.00	\$591,278.00	\$0.00	73%	19
<b>FY18</b>	\$854,543.00	\$616,039.10	\$0.00	72%	19
<b>FY19</b>	\$820,959.00	\$591,090.48	\$0.00	72%	19
<b>FY20</b>	\$782,263.00	\$586,468.00	\$0.00	75%	23
<b>FY21</b>	\$629,265.00	\$471,949.00	\$0.00	75%	18
<b>FY22</b>	\$867,568.00	\$650,676.00	\$0.00	75%	18
<b>FY23 Projection</b>	\$856,528.00	\$616,700.16	\$0.00	72%	18

### Net Claim





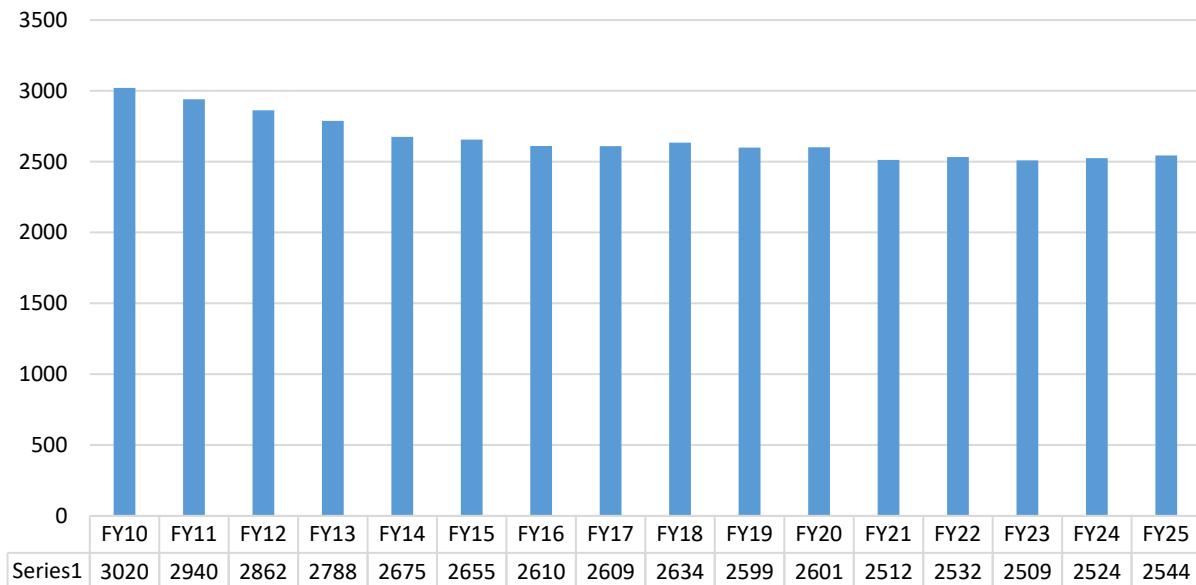
## Enrollment

### Actual Pupil Enrollment (October 1<sup>st</sup>)

Grade	FY20	FY21	FY22	Projected Enrollment		
				FY23	FY24	FY25
<b>Total Pupil Census</b>						
Pre-K	50	36	<b>49</b>	50	51	52
K	195	164	<b>197</b>	160	205	191
1	191	188	<b>181</b>	206	167	214
2	187	192	<b>200</b>	186	212	172
3	201	190	<b>196</b>	203	189	215
4	204	196	<b>194</b>	200	207	193
5	194	211	<b>197</b>	198	204	212
<b>Subtotal, Pre-K-5</b>	<b>1,222</b>	<b>1,177</b>	<b>1,214</b>	<b>1,203</b>	<b>1,235</b>	<b>1,249</b>
6	193	191	<b>206</b>	200	201	207
7	186	186	<b>184</b>	203	197	198
8	196	185	<b>176</b>	180	199	193
<b>Subtotal, Middle School</b>	<b>575</b>	<b>562</b>	<b>566</b>	<b>583</b>	<b>597</b>	<b>598</b>
9	199	185	<b>182</b>	170	171	189
10	198	201	<b>183</b>	177	168	169
11	201	192	<b>197</b>	180	174	166
12	206	195	<b>190</b>	196	179	173
<b>Subtotal High School</b>	<b>804</b>	<b>773</b>	<b>752</b>	<b>723</b>	<b>692</b>	<b>697</b>
<b>Total</b>	<b>2,601</b>	<b>2,512</b>	<b>2,532</b>	<b>2,509</b>	<b>2,524</b>	<b>2,544</b>



## Enrollment





## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
01 -300-305-41-2-1110-000-573601	SC - OTHER EXPENSES	15,000.00	12,978.00	10,093.00	17,887.00	14,000.00	14,000.00
01 -300-305-41-2-1110-000-573602	SC - CONF & TRAVEL	500.00	1,160.00	500.00	1,490.00	500.00	500.00
01 -300-305-41-1-1110-000-513202	SC - SECRETARY OT/ EH	350.00	-	-	-	-	-
01 -300-305-41-2-1210-000-543501	SUPT-CO SUPPLIES	5,000.00	9,386.00	4,000.00	9,139.00	5,000.00	5,000.00
01 -300-305-41-2-1210-000-573601	SUPT-CO OTH EXPENSES	20,000.00	23,287.00	20,000.00	29,787.00	20,000.00	20,000.00
2 -300-305-41-1-1110-000-513202	SUPT-CO CONF+TRAVEL	15,000.00	5,774.00	14,000.00	3,894.00	14,000.00	14,000.00
2 -300-305-41-2-1110-000-573601	TEC COLLAB MMBRSHP	20,000.00	13,080.00	20,000.00	12,269.00	20,000.00	20,000.00
2 -300-305-41-2-1110-000-573602	ACCEPT COLLA MMBRSHP	5,000.00	4,000.00	5,000.00	4,000.00	5,000.00	5,000.00
01 -300-305-41-1-1210-000-513101	SUPT-OFFICE-SALARY	340,483.00	363,115.22	352,537.00	348,688.13	347,537.00	363,349.66
01 -300-305-41-1-1210-000-513102-	MAN RSRV 2	90,000.00	-	-	-	95,000.00	90,000.00
2 -300-305-41-1-1210-000-513101	BUS -OFFICE-SALARY	333,508.00	366,877.60	368,503.00	369,746.48	368,504.00	388,444.07
2 -300-305-41-1-1210-000-513102-	HR-G CNTR-BENEFIT	6,000.00	209.00	6,000.00	219.00	6,000.00	6,000.00
2 -300-305-41-2-1210-000-543501	LEGAL CONTRACT SERVICES - REG	30,000.00	37,256.00	35,000.00	20,583.00	35,000.00	35,000.00
2 -300-305-41-2-1210-000-573601	LEGAL CONTRACT SERVICES SPED	20,000.00	13,232.00	20,000.00	12,005.00	20,000.00	20,000.00
3 -300-305-41-1-1110-000-513202	DI IT-MEDIA TECHNICIANS	275,537.00	283,861.76	283,862.00	285,361.76	283,862.00	297,498.83
3 -300-305-41-2-1110-000-573601	DI IT-TECH INTEGRATO	328,861.00	404,467.10	352,059.00	444,018.13	454,353.00	471,749.01
3 -300-305-41-2-1110-000-573602	DIST IT - SOFTWARE LICENSING	100,000.00	110,099.00	110,000.00	136,050.00	110,000.00	125,000.00
3 -300-305-41-1-1210-000-513101	DIST IT - TECHNOLOGY CONTRACT	70,000.00	99,476.00	70,000.00	96,482.00	70,000.00	70,000.00
3 -300-305-41-1-1210-000-513102-	DIST IT - PROFESSIONAL DEVELOP	4,000.00	4,750.00	3,000.00	2,100.00	3,000.00	3,000.00
3 -300-305-41-2-1210-000-543501	DA CURR COORD-CONTENT SPEC	10,617.00	15,499.80	10,617.00	14,499.90	10,617.00	15,500.00
3 -300-305-41-2-1210-000-573601	WH CURR COORD-CONTENT SPEC	10,617.00	8,499.84	10,617.00	21,499.64	10,617.00	15,500.00
4 -300-305-41-1-1110-000-513202	ME CURR COORD-CONTENT SPEC	10,618.00	14,499.90	10,618.00	17,499.82	10,618.00	15,500.00
4 -300-305-41-2-1110-000-573601	MS CURR COORD-CONTENT SPEC	53,472.00	29,635.64	63,472.00	32,499.20	63,472.00	45,300.00
4 -300-305-41-2-1110-000-573602	HS CURR COORD SAL	83,232.00	66,545.65	85,955.00	67,500.10	85,955.00	68,480.00
4 -300-305-41-1-1210-000-513101	DI-ELL PROGR COORD				6,000.06		6,000.00
5 -300-305-41-1-1110-000-513202	ST. SVN-SUPPLIES	6,000.00	3,244.00	6,000.00	872.00	6,000.00	6,000.00



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
5 -300-305-41-2-1110-000-573601	ST. S-OTH EXPENSE	5,000.00	950.00	5,000.00	577.00	5,000.00	5,000.00
5 -300-305-41-1-1210-000-513101	DIR CURR-TXTB ADOPTION	40,000.00	3,370.00	40,000.00	70,400.00	40,000.00	40,000.00
5 -300-305-41-1-1210-000-513102-	DIR CURR-OTH EXPENSES	6,000.00	5,985.00	4,800.00	138.00	4,800.00	4,800.00
4 -300-305-41-1-1210-000-513102-	DIR CURR-OFFICE SALARY	183,714.00	131,038.56	147,000.00	147,000.10	147,000.00	155,195.25
4 -300-305-41-2-1210-000-543501	DI LIT/MATH COORD	97,729.00	97,229.06	100,173.00	100,173.10	102,280.00	190,625.14
4 -300-305-41-2-1210-000-573601	ST.S-OFFICE - SAL	319,300.00	300,717.63	343,760.00	331,527.64	346,485.00	356,165.23
5 -300-305-41-2-1110-000-573602	ST. S-INSTR SUPER	34,221.00	31,363.67	22,221.00	16,999.84	22,221.00	21,220.00
5 -300-305-41-2-1210-000-573601	DA-PRINCIPL SUPPLIES	5,000.00	3,813.00	4,000.00	3,519.00	4,000.00	4,000.00
6 -300-305-41-1-1110-000-513202	DA-PRIN CONF+TRAVEL	2,000.00	228.00	2,000.00	-	2,000.00	2,000.00
6 -300-305-41-2-1110-000-573602	WH-PRINCIPL SUPPLIES	5,000.00	2,824.00	4,000.00	1,248.00	4,000.00	4,000.00
6 -300-305-41-1-1210-000-513101	WH-PRIN CONF+TRAVEL	2,000.00	150.00	2,000.00	-	2,000.00	2,000.00
6 -300-305-41-2-1210-000-543501	ME-PRINCIPL SUPPLIES	5,000.00	7,635.00	4,000.00	818.00	4,000.00	4,000.00
6 -300-305-41-2-1210-000-573601	ME-PRIN CONF+TRAVEL	2,000.00	-	2,000.00	-	2,000.00	2,000.00
7 -300-305-41-2-1110-000-573601	MS-PRINCIPL SUPPLIES	10,000.00	3,073.00	8,000.00	3,656.00	8,000.00	8,000.00
7 -300-305-41-2-1110-000-573602	MS-PRIN CONF+TRAVEL	2,500.00	1,303.00	2,500.00	-	2,500.00	2,500.00
7 -300-305-41-1-1210-000-513101	HS-PRNCPL OTH EXPENSES	3,000.00	460.00	20,000.00	12,137.00	5,000.00	3,500.00
7 -300-305-41-2-1210-000-543501	HS-PRINCIPL SUPPLIES	3,000.00	3,401.00	2,400.00	2,243.00	2,500.00	3,000.00
7 -300-305-41-2-1210-000-573601	HS-PRIN CONF+TRAVEL	2,000.00	-	2,000.00	35.00	2,000.00	2,000.00
5 -300-305-41-2-1210-000-543501	DA-OFFICE SAL	218,181.00	218,252.44	215,983.00	214,363.70	218,029.00	220,963.79
6 -300-305-41-2-1110-000-573601	WH- PRINCPAL SAL	210,025.00	212,340.75	212,506.00	211,034.32	212,166.00	222,830.08
6 -300-305-41-1-1210-000-513102-	ME-PRINCPAL SALARY	207,097.00	211,945.72	213,556.00	211,162.66	215,715.00	222,769.01
7 -300-305-41-1-1110-000-513202	MS-PRINCPAL SALARY	365,977.00	372,917.33	376,301.00	361,868.00	376,543.00	386,385.97
7 -300-305-41-1-1210-000-513102-	HS-PRINCPAL SALARY	524,109.00	541,371.95	542,033.00	554,007.23	541,736.00	553,415.49
8 -300-305-41-1-1110-000-513202	ST. S--INSTR SUPER	464,788.00	-	516,275.00	112,953.42	529,630.00	538,281.52
8 -300-305-41-2-1110-000-573601	DIST - COPIER UMBRELLA MAINTEN	5,000.00	32,625.00	6,000.00	265.00	25,000.00	15,000.00
8 -300-305-41-2-1110-000-573602	IT - TECHNOLOGY INFRASTRUCTURE	100,000.00	80,268.00	100,000.00	20,340.00	100,000.00	100,000.00
8 -300-305-41-1-1210-000-513102-	WH-SUMMER READING	3,670.00	1,920.00	3,750.00	-	3,750.00	3,750.00



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
8 -300-305-41-2-1210-000-573601	ME-SUMMER READING	3,670.00	1,920.00	3,750.00	5,550.00	5,500.00	5,500.00
8 -300-305-41-1-1210-000-513101	DA-TEA CLASSRM SAL	2,398,150.00	2,284,863.68	2,422,566.00	2,311,132.22	2,512,623.00	2,652,199.81
8 -300-305-41-2-1210-000-543501	WH-TEA CLASSRM SAL	2,323,260.00	2,226,373.03	2,249,181.00	2,155,203.30	2,372,394.00	2,474,772.71
9 -300-305-41-1-1110-000-513202	ME-TEA CLASSRM SAL	1,607,697.00	1,920,941.53	1,711,749.00	2,075,404.97	1,828,113.00	1,965,319.85
9 -300-305-41-2-1110-000-573601	MS-TEA CLASSRM SAL	4,643,179.00	4,619,655.32	4,765,742.00	4,720,076.25	4,903,406.00	5,052,097.55
9 -300-305-41-2-1110-000-573602	HS-TEA CLASSRM SAL	5,721,451.00	5,557,436.97	5,710,712.00	5,637,763.01	5,901,564.00	5,916,824.00
9 -300-305-41-1-1210-000-513101	D--ELL SALARIES	167,412.00	167,411.92	180,370.00	180,370.06	191,667.00	199,501.80
9 -300-305-41-1-1210-000-513102-	DA-SPED TCHR SPECIALIST	256,321.00	362,103.64	311,966.00	371,264.61	328,426.00	361,890.48
9 -300-305-41-2-1210-000-543501	WH-SPED TCHR SPECIALIST	319,736.00	341,213.13	301,651.00	353,768.52	319,138.00	317,767.12
9 -300-305-41-2-1210-000-573601	ME-SPED TCHR SPECIALIST	256,608.00	294,355.54	207,631.00	284,878.88	214,788.00	222,530.44
10 -300-305-41-1-1110-000-513202	MS-SPED TCHR SPECIALIST	409,128.00	486,531.01	395,402.00	529,930.82	427,086.00	487,980.22
10 -300-305-41-2-1110-000-573601	HS-SPED TCHR SPECIALIST	453,004.00	568,402.13	529,108.00	663,870.44	585,203.00	590,011.87
10 -300-305-41-2-1110-000-573602	SUMMER SCHL PROGRAM	40,000.00	48,451.61	45,000.00	47,676.20	50,000.00	50,000.00
10 -300-305-41-1-1210-000-513101	DA-MED/THERA SAL	99,544.00	142,361.53	129,278.00	101,525.08	134,018.00	138,178.58
11 -300-305-41-2-1110-000-573602	CONTRACT SERVICES 2	10,000.00	18,582.00	15,000.00	14,227.00	15,000.00	15,000.00
10 -300-305-41-1-1210-000-513102-	WH-MED/THERA SAL	156,796.00	198,114.08	165,741.00	165,740.96	169,231.00	172,203.49
10 -300-305-41-2-1210-000-543501	ME-MED/THERA SAL	225,860.00	277,909.86	292,915.00	292,524.40	304,244.00	316,348.53
10 -300-305-41-2-1210-000-573601	MS-MED/THERA SAL	104,294.00	86,397.22	90,194.00	69,379.96	96,709.00	103,686.06
11 -300-305-41-1-1110-000-513202	HS-MED/THERA SAL	39,665.00	62,976.46	85,030.00	91,623.32	110,339.00	135,622.86
11 -300-305-41-2-1110-000-573601	D PS-BEHAVR THERAPIST	114,658.00	125,616.93	158,045.00	156,197.08	164,148.00	170,561.34
11 -300-305-41-1-1210-000-513101	DA-ST SUB TEA SAL	30,000.00	63,518.10	30,000.00	166,299.73	35,000.00	35,000.00
11 -300-305-41-1-1210-000-513102-	WH-ST SUB TEA SAL	30,000.00	115,095.74	30,000.00	122,353.14	35,000.00	35,000.00
11 -300-305-41-2-1210-000-543501	ME-T SUBST TEACHERS	30,000.00	41,162.38	30,000.00	41,577.85	35,000.00	35,000.00
11 -300-305-41-2-1210-000-573601	MS-ST SUB TEA SAL	30,000.00	65,653.87	30,000.00	183,846.69	35,000.00	35,000.00
12 -300-305-41-1-1110-000-513202	HS-ST SUB TEA SAL	30,000.00	182,494.91	30,000.00	100,634.09	35,000.00	35,000.00
12 -300-305-41-2-1110-000-573601	DA-CLASSRM AIDES	41,490.00	19,917.49	21,233.00	23,862.34	22,185.00	20,407.54
12 -300-305-41-1-1210-000-513102-	WH-CLASSR AIDES	20,820.00	37,324.95	39,706.00	32,709.27	43,470.00	54,682.91



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
13 -300-305-41-2-1110-000-573601	ME-CLASSR AIDES	128,929.00	130,778.16	136,818.00	164,781.56	127,848.00	126,922.27
13 -300-305-41-1-1210-000-513102-	MS-TECH AIDE	44,125.00	45,007.60	45,008.00	45,007.60	46,020.00	51,000.00
14 -300-305-41-2-1110-000-573601	HS-TECH AIDE	42,024.00	42,864.54	42,865.00	43,864.58	45,829.00	51,000.00
14 -300-305-41-2-1210-000-543501	WEB MSTR-SYSTEMWIDE	5,000.00	-	5,000.00	-	5,000.00	-
12 -300-305-41-2-1210-000-543501	WH-MATH AIDE	5,000.00	3,310.45	5,000.00	380.64	5,000.00	20,261.28
13 -300-305-41-2-1210-000-543501	MS-MATH INTERV TUTORIN	11,175.00	-	13,500.00	-	13,500.00	13,500.00
14 -300-305-41-2-1110-000-573602	HS MATH INTERVTN TUTORING	6,352.00	1,970.56	6,500.00	-	6,500.00	6,500.00
12 -300-305-41-2-1110-000-573602	DA-SPED INSTR ASST	143,971.00	130,034.72	119,747.00	125,042.75	147,163.00	168,461.23
12 -300-305-41-1-1210-000-513101	DA-SPED TUTR	6,638.00	-	6,771.00	-	6,771.00	6,800.00
12 -300-305-41-2-1210-000-573601	WH-SPED INSTR ASST	256,308.00	205,887.34	150,945.00	101,668.20	151,060.00	149,579.43
13 -300-305-41-1-1110-000-513202	WH-SPED TUTR	6,638.00	-	6,771.00	-	6,771.00	6,800.00
13 -300-305-41-2-1110-000-573602	ME-SPED InstrAsst	261,771.00	226,669.32	213,420.00	130,432.88	188,464.00	189,485.40
13 -300-305-41-1-1210-000-513101	ME-SPED TUTORS	6,638.00	-	6,771.00	-	6,771.00	6,800.00
13 -300-305-41-2-1210-000-573601	MS-SPED INST ASSTS	212,314.00	186,164.84	214,506.00	208,749.65	267,252.00	337,257.49
14 -300-305-41-1-1110-000-513202	MI-SPED TUTORS	6,638.00	-	6,771.00	-	6,771.00	6,800.00
14 -300-305-41-1-1210-000-513101	HS-SPED INSTR ASSTS	209,106.00	126,543.87	115,718.00	130,353.75	198,811.00	165,395.70
14 -300-305-41-1-1210-000-513102-	HS-SPED TUT/MCAS	6,641.00	-	6,773.00	-	6,771.00	6,800.00
14 -300-305-41-2-1210-000-573601	ELL TUTOR	59,427.00	73,939.85	67,302.00	50,903.15	72,014.00	42,766.15
15 -300-305-41-1-1110-000-513202	DA-LBRARIAN SAL	98,229.00	98,229.07	100,173.00	53,681.94	57,218.00	60,989.92
15 -300-305-41-2-1110-000-573601	DA-LIB AIDES SAL	-	9,029.88	15,346.00	19,182.02	20,481.00	25,204.61
15 -300-305-41-2-1110-000-573602	WH-LBRARIAN SAL	50,435.00	52,628.95	101,496.00	105,860.06	108,599.00	110,890.72
15 -300-305-41-1-1210-000-513101	WH-LIB AIDES SAL	10,883.00	9,074.69	9,288.00	7,936.44	19,454.00	14,182.90
15 -300-305-41-1-1210-000-513102-	ME-LBRARIAN SAL	59,704.00	94,129.89	101,496.00	101,995.94	108,099.00	110,390.72
15 -300-305-41-2-1210-000-543501	ME-LIB AIDES SAL	10,883.00	12,478.87	11,610.00	18,007.20	19,454.00	23,314.26
15 -300-305-41-2-1210-000-573601	MS-LBRARIAN SAL	104,794.00	104,794.10	69,277.00	100,173.10	102,280.00	104,438.20
16 -300-305-41-1-1110-000-513202	MS-LIB AIDES SAL	24,314.00	24,303.62	25,050.00	19,838.50	25,863.00	30,718.12
16 -300-305-41-2-1110-000-573601	HS-LBRARIAN SAL	91,472.00	103,294.08	105,360.00	105,360.06	107,599.00	62,927.88



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
16 -300-305-41-2-1110-000-573602	HS-LIB AIDES SAL	41,367.00	32,312.59	33,383.00	14,994.54	21,106.00	20,058.67
16 -300-305-41-1-1210-000-513101	DI-SYSTMW R&D-1	50,000.00	43,700.00	50,000.00	15,500.00	50,000.00	50,000.00
16 -300-305-41-1-1210-000-513102-	DI-SYS WI R&D 2	40,000.00	2,750.00	40,000.00	-	40,000.00	40,000.00
16 -300-305-41-2-1210-000-543501	ST.S - PSYCH CONF & TRAVEL	1,100.00	-	1,100.00	-	1,100.00	1,100.00
16 -300-305-41-2-1210-000-573601	PD CONF & TRAVEL	30,000.00	21,895.00	17,000.00	5,364.00	17,000.00	17,000.00
17 -300-305-41-1-1110-000-513202	DIST - COURSE REIMBURSEMENT	42,500.00	34,138.00	42,500.00	43,801.00	42,500.00	42,500.00
17 -300-305-41-2-1110-000-573601	Contracted Service	-	-	15,000.00	-	15,000.00	15,000.00
17 -300-305-41-2-1110-000-573602	DIST - SPED CONTRACT PD SRVCS	75,000.00	32,193.00	75,000.00	32,858.00	75,000.00	75,000.00
17 -300-305-41-1-1210-000-513101	DALE - ART TEXTS	-	-	-	-	-	-
17 -300-305-41-1-1210-000-513102-	DALE - MUSIC TEXTS	500.00	622.00	400.00	-	400.00	400.00
17 -300-305-41-2-1210-000-543501	DA-GENL TXTBOOKS	15,000.00	19,003.00	12,000.00	-	12,000.00	12,000.00
17 -300-305-41-2-1210-000-573601	WH-GENL TXTBOOKS	12,000.00	7,047.00	9,600.00	5,103.00	9,600.00	9,600.00
18 -300-305-41-1-1110-000-513202	ME-GENL TXTBOOKS	12,000.00	-	9,600.00	786.00	9,600.00	9,600.00
18 -300-305-41-2-1110-000-573601	MS - ENGLISH TEXT S	4,000.00	3,826.00	3,200.00	2,039.00	3,200.00	5,000.00
18 -300-305-41-2-1110-000-573602	MS-WO LA TEXTS	1,000.00	883.00	5,000.00	4,003.00	5,000.00	5,000.00
18 -300-305-41-1-1210-000-513101	MS-MATH TXT SOFTWARE	8,500.00	120.00	2,800.00	-	2,800.00	2,000.00
18 -300-305-41-1-1210-000-513102-	MS - MUSIC TEXTS	2,400.00	932.00	1,920.00	2,406.00	1,920.00	2,000.00
18 -300-305-41-2-1210-000-543501	MS - SCIENCE TEXTS	1,000.00	28.00	800.00	2,392.00	800.00	250.00
18 -300-305-41-2-1210-000-573601	MS - SOCIAL STUDIES TEXTS	5,000.00	6,760.00	3,600.00	480.00	3,600.00	3,600.00
19 -300-305-41-1-1110-000-513202	HS - ENGLISH TEXT S	5,000.00	4,210.00	4,000.00	2,390.00	4,000.00	6,000.00
19 -300-305-41-2-1110-000-573601	HS-WO LA TEXTS	9,000.00	6,089.00	7,200.00	5,261.00	7,200.00	7,200.00
19 -300-305-41-2-1110-000-573602	HS-MATH TXT SOFTWARE	4,000.00	9,049.00	7,200.00	7,996.00	7,200.00	7,000.00
19 -300-305-41-1-1210-000-513101	HS - MUSIC TEXTS	3,000.00	2,867.00	2,400.00	495.00	2,400.00	2,400.00
19 -300-305-41-1-1210-000-513102-	HS - SCIENCE TEXTS	9,000.00	10,219.00	6,400.00	22,314.00	8,000.00	4,500.00
19 -300-305-41-2-1210-000-543501	HS - SOCIAL STUDIES TEXTS	4,000.00	1,105.00	3,200.00	1,272.00	3,200.00	3,200.00
19 -300-305-41-2-1210-000-573601	HS-GENL TXTBOOKS	4,000.00	30.00	3,200.00	-	3,200.00	3,200.00
20 -300-305-41-1-1110-000-513202	DIST - MEDIA SUPPLIES SYSTEMWI	40,000.00	80,104.00	45,000.00	47,969.00	45,000.00	45,000.00



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
20-300-305-41-2-1110-000-573601	DIST CONTR SRVC-LIB	9,500.00	9,589.00	9,500.00	2,236.00	9,500.00	9,500.00
20-300-305-41-2-1110-000-573602	DA-LI TEXTBOOKS	5,000.00	4,658.00	4,000.00	3,634.00	4,000.00	4,000.00
20-300-305-41-1-1210-000-513101	DA-INSTRU MATLS	35,000.00	5,133.00	28,000.00	4,750.00	28,000.00	28,000.00
20-300-305-41-1-1210-000-513102-	WH-LI TEXTBOOKS	5,000.00	4,224.00	4,000.00	759.00	4,000.00	4,000.00
20-300-305-41-2-1210-000-543501	WH-INSTRU MATLS	30,000.00	14,236.00	24,000.00	9,922.00	24,000.00	24,000.00
20-300-305-41-2-1210-000-573601	ME-LI TEXTBOOKS	5,000.00	3,511.00	4,000.00	3,486.00	4,000.00	4,000.00
21-300-305-41-1-1110-000-513202	ME-INSTRU MATLS	30,000.00	17,306.00	25,600.00	7,034.00	25,600.00	25,600.00
21-300-305-41-2-1110-000-573601	MS-LMC TEXTBOOKS	5,000.00	5,446.00	4,000.00	3,439.00	4,000.00	4,000.00
21-300-305-41-2-1110-000-573602	HS-LMC TEXTBOOKS	9,000.00	7,539.00	7,200.00	6,125.00	7,200.00	7,200.00
21-300-305-41-1-1210-000-513101	READING/LITERACY SUPPLIES 1	2,300.00	2,114.00	2,000.00	2,327.00	2,000.00	2,000.00
21-300-305-41-1-1210-000-513102-	READING/LITERACY SUPPLIES 1	4,100.00	4,115.00	3,280.00	2,104.00	3,280.00	3,280.00
21-300-305-41-2-1210-000-543501	READING/LITERACY SUPPLIES 1	3,500.00	2,986.00	2,800.00	1,348.00	2,800.00	2,800.00
21-300-305-41-2-1210-000-573601	READING/LITERACY SUPPLIES 1	3,000.00	2,391.00	2,400.00	482.00	2,400.00	2,400.00
22-300-305-41-1-1110-000-513202	HS - AV ART MATERIAL	2,500.00	4,552.00	2,080.00	-	2,080.00	2,500.00
22-300-305-41-2-1110-000-573601	DALE - ART SUPPLIES	4,000.00	4,392.00	3,600.00	3,865.00	3,600.00	4,000.00
22-300-305-41-2-1110-000-573602	DA-FO LA SUPPL	2,250.00	1,768.00	1,800.00	108.00	1,800.00	2,200.00
22-300-305-41-1-1210-000-513101	DALE - HEALTH SUPPLIES	1,000.00	249.00	640.00	1,315.00	640.00	640.00
22-300-305-41-1-1210-000-513102-	DALE - MUSIC SUPPLIES	1,000.00	964.00	800.00	695.00	800.00	1,600.00
22-300-305-41-2-1210-000-543501	DALE - PHYS ED SUPPLIES	2,000.00	1,886.00	1,600.00	928.00	1,600.00	1,600.00
22-300-305-41-2-1210-000-573601	DA-SPED INST SUPPLIES	2,000.00	839.00	2,000.00	480.00	2,000.00	2,000.00
23-300-305-41-1-1110-000-513202	DALE LIBRARY SUPPLIES	1,200.00	1,648.00	1,360.00	1,449.00	1,360.00	1,360.00
23-300-305-41-2-1110-000-573601	DA-GENL SUPPLIES	23,000.00	18,157.00	18,400.00	25,330.00	20,400.00	20,400.00
23-300-305-41-2-1110-000-573602	WLCK - ART SUPPLIES	3,600.00	3,298.00	2,880.00	2,612.00	2,880.00	3,600.00
23-300-305-41-1-1210-000-513101	WH-FO LA SUPPL	2,250.00	1,832.00	1,800.00	-	1,800.00	2,200.00
23-300-305-41-1-1210-000-513102-	WLCK - HEALTH SUPPLIES	600.00	303.00	480.00	-	480.00	480.00
23-300-305-41-2-1210-000-543501	WLCK - MUSIC SUPPLIES	300.00	218.00	240.00	165.00	240.00	240.00
23-300-305-41-2-1210-000-573601	WLCK - PHYS ED SUPPLIES	2,000.00	964.00	1,600.00	370.00	1,600.00	1,600.00



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
24 -300-305-41-1-1110-000-513202	WH-SPED INST SUPPLIES	2,000.00	1,324.00	2,000.00	784.00	2,000.00	2,000.00
24 -300-305-41-2-1110-000-573601	WLCK LIBRARY SUPPLIES	1,200.00	803.00	1,360.00	3,421.00	1,360.00	1,360.00
24 -300-305-41-2-1110-000-573602	WH-GENL SUPPLIES	23,000.00	18,472.00	18,400.00	19,225.00	20,400.00	20,400.00
24 -300-305-41-1-1210-000-513101	MEML - ART SUPPLIES	3,600.00	55.00	2,880.00	903.00	2,880.00	3,600.00
24 -300-305-41-1-1210-000-513102-	MEML - HEALTH SUPPLIES	600.00	630.00	480.00	131.00	480.00	480.00
24 -300-305-41-2-1210-000-543501	MEML - MUSIC SUPPLIES	300.00	195.00	240.00	165.00	240.00	240.00
24 -300-305-41-2-1210-000-573601	MEML - PHYS ED SUPPLIES	2,300.00	2,404.00	1,840.00	1,415.00	1,840.00	1,840.00
25 -300-305-41-1-1110-000-513202	ME-SPED INST SUPPLIES	3,000.00	2,596.00	3,000.00	813.00	3,000.00	3,000.00
25 -300-305-41-2-1110-000-573601	MEML LIBRARY SUPPLIES	1,200.00	777.00	1,360.00	1,277.00	1,360.00	1,360.00
25 -300-305-41-2-1110-000-573602	ME-GENL SUPPLIES	23,000.00	20,961.00	18,400.00	41,168.00	20,400.00	20,400.00
25 -300-305-41-1-1210-000-513101	MS-ART SUPPLIES	8,000.00	6,149.00	6,400.00	5,249.00	6,400.00	8,000.00
25 -300-305-41-1-1210-000-513102-	MS-ENGL SUPPLIES	2,500.00	1,414.00	2,000.00	719.00	2,000.00	1,500.00
25 -300-305-41-2-1210-000-543501	MS-FL SUPPL 1	2,200.00	1,231.00	1,760.00	375.00	1,760.00	1,760.00
25 -300-305-41-2-1210-000-573601	MS-HEALTH SUPPLIES	600.00	877.00	640.00	601.00	640.00	640.00
26 -300-305-41-1-1110-000-513202	MS-FamConsuSuppl	5,500.00	3,838.00	4,400.00	2,338.00	4,400.00	5,500.00
26 -300-305-41-2-1110-000-573601	MS-MATH SUPPLIES	3,800.00	3,434.00	3,040.00	2,446.00	3,040.00	4,100.00
26 -300-305-41-2-1110-000-573602	MS-MUSIC SUPPLIES	500.00	471.00	400.00	665.00	400.00	400.00
26 -300-305-41-1-1210-000-513101	MS-PHYS ED SUPPLIES	3,400.00	2,044.00	2,720.00	1,828.00	2,720.00	2,720.00
26 -300-305-41-1-1210-000-513102-	MS-SCIENCE SUPPLIES	10,000.00	8,509.00	8,000.00	8,426.00	9,000.00	9,000.00
26 -300-305-41-2-1210-000-543501	MS-SOC STUDIES SUPPLIES	3,000.00	2,904.00	2,800.00	705.00	2,800.00	3,000.00
26 -300-305-41-2-1210-000-573601	MS-SPED INST SUPPLIES	2,000.00	1,709.00	2,000.00	331.00	2,000.00	2,000.00
27 -300-305-41-1-1110-000-513202	MS LIBRARY SUPPLIES	2,000.00	1,692.00	1,600.00	1,575.00	1,600.00	1,600.00
27 -300-305-41-2-1110-000-573601	MS-GENL SUPPLIES	20,000.00	14,885.00	16,000.00	12,509.00	18,000.00	18,000.00
27 -300-305-41-2-1110-000-573602	HS - ART SUPPLIES	21,000.00	20,431.00	16,800.00	17,203.00	16,800.00	21,000.00
27 -300-305-41-1-1210-000-513101	HS - ENGLISH SUPPLIES	6,500.00	1,528.00	5,200.00	1,459.00	5,200.00	5,500.00
27 -300-305-41-1-1210-000-513102-	HS-FL SUPPL 1	2,500.00	2,092.00	2,000.00	1,278.00	2,000.00	2,000.00
27 -300-305-41-2-1210-000-543501	HS - HEALTH SUPPLIES	2,500.00	1,436.00	2,000.00	1,641.00	2,000.00	2,000.00



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
27 -300-305-41-2-1210-000-573601	HS - FAMILY CONSUMER SUPPLIES	10,000.00	6,087.00	8,000.00	3,569.00	8,000.00	10,000.00
28 -300-305-41-1-1110-000-513202	HS-MATH SUPPLIES	4,000.00	3,265.00	3,200.00	3,398.00	3,200.00	3,200.00
28 -300-305-41-2-1110-000-573601	HS - MUSIC SUPPLIES	1,000.00	797.00	800.00	708.00	800.00	800.00
28 -300-305-41-2-1110-000-573602	HS - PHYS ED SUPPLIES	3,200.00	4,366.00	2,560.00	1,006.00	2,560.00	2,560.00
28 -300-305-41-1-1210-000-513101	HS - SCIENCE SUPPLIES	30,000.00	25,227.00	24,000.00	14,844.00	23,000.00	23,000.00
28 -300-305-41-1-1210-000-513102-	HS - SOCIAL STUDIES SUPPLIES	3,000.00	1,294.00	2,400.00	1,386.00	2,400.00	2,400.00
28 -300-305-41-2-1210-000-543501	HS-SPED INST SUPPLIES	2,000.00	1,855.00	2,000.00	787.00	2,000.00	2,000.00
28 -300-305-41-2-1210-000-573601	HS LIBR SUPPL	1,800.00	877.00	1,440.00	1,080.00	1,440.00	1,440.00
29 -300-305-41-1-1110-000-513202	HS-GENL SUPPLIES	42,000.00	35,463.00	32,000.00	69,363.00	39,000.00	40,000.00
29 -300-305-41-2-1110-000-573601	DIST - ELL SUPPLIES	3,500.00	708.00	3,500.00	2,477.00	3,500.00	4,500.00
29 -300-305-41-2-1110-000-573602	Instructional Supplies	-	-	30,000.00	11,898.00	15,000.00	15,000.00
29 -300-305-41-1-1210-000-513101	DALE - HEALTH SERVICES	1,000.00	714.00	800.00	132.00	800.00	800.00
29 -300-305-41-1-1210-000-513102-	WLCK - HEALTH SERVICES	2,400.00	883.00	1,920.00	132.00	1,920.00	1,920.00
29 -300-305-41-2-1210-000-543501	MEML - HEALTH SERVICES	1,000.00	714.00	800.00	172.00	800.00	800.00
29 -300-305-41-2-1210-000-573601	MS - HEALTH SERVICES	1,000.00	1,110.00	800.00	264.00	800.00	800.00
30 -300-305-41-1-1110-000-513202	HS - HEALTH SERVICES	5,200.00	4,086.00	13,200.00	11,824.00	13,200.00	13,200.00
30 -300-305-41-2-1110-000-573601	HS-VIRTL INSTR TECHNOLOGY	10,000.00	8,200.00	10,000.00	20,250.00	10,000.00	10,000.00
30 -300-305-41-2-1110-000-573602	IT - INSTRUCTIONAL HARDWARE	95,000.00	300,045.00	95,000.00	132,673.00	150,000.00	150,000.00
30 -300-305-41-1-1210-000-513101	HS - Software	-	-	-	-	-	10,000.00
30 -300-305-41-1-1210-000-513102-	INSTRUCTIONAL SOFTWARE	75,000.00	73,265.00	75,000.00	75,406.00	75,000.00	75,000.00
30 -300-305-41-2-1210-000-543501	DA-GUID COUNSELORS	76,671.00	77,047.79	81,495.00	83,380.92	88,669.00	94,812.63
30 -300-305-41-2-1210-000-573601	WH-GUID COUNSELORS	49,615.00	48,206.08	100,671.00	50,679.46	51,640.00	51,719.10
31 -300-305-41-1-1110-000-513202	ME-GUID COUNSELORS	49,104.00	45,736.08	32,784.00	46,650.50	51,149.00	53,119.10
31 -300-305-41-2-1110-000-573601	MS-GUID COUNSELORS	291,474.00	287,389.09	297,683.00	305,655.17	382,093.00	403,709.88
31 -300-305-41-2-1110-000-573602	MS-GUIDANCE SECY	29,090.00	31,715.15	30,544.00	30,648.10	29,125.00	29,224.58
31 -300-305-41-2-1210-000-543501	HS-GUID COUNSELORS	513,403.00	513,878.42	538,391.00	538,391.00	563,242.00	592,703.82
31 -300-305-41-2-1210-000-573601	HS-GUIDANCE SECY	39,790.00	39,783.18	40,994.00	40,854.23	40,191.00	31,038.39



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
31 -300-305-41-1-1210-000-513101	MS GUI-SUPPLIES	1,000.00	834.00	800.00	602.00	800.00	800.00
31 -300-305-41-1-1210-000-513102-	MS GUI-OTH EXPENSES	600.00	300.00	480.00	300.00	480.00	480.00
32 -300-305-41-1-1110-000-513202	HS GUID-SUPPLIES	1,900.00	1,375.00	1,520.00	1,306.00	1,520.00	1,520.00
32 -300-305-41-2-1110-000-573601	HS GUI-OTH EXPENSES	700.00	450.00	1,280.00	450.00	1,280.00	1,280.00
32 -300-305-41-2-1110-000-573602	HS GUI-OTH EXPENSES	900.00	-	800.00	-	800.00	800.00
32 -300-305-41-1-1210-000-513101	DIST TESTING SERVICES	4,000.00	3,997.00	4,000.00	3,958.00	4,000.00	4,000.00
32 -300-305-41-1-1210-000-513102-	PS - PRE SCHOOL SCREENING	750.00	-	750.00	-	750.00	750.00
32 -300-305-41-2-1210-000-543501	DA-PSYCHL SALARIES	104,794.00	104,794.10	106,860.00	106,860.06	109,099.00	111,390.72
32 -300-305-41-2-1210-000-573601	WH-PSYCHL SALARIES	81,014.00	81,013.92	86,063.00	86,063.12	91,539.00	97,367.16
33 -300-305-41-1-1110-000-513202	ME-PSYCHOL SALARIES	72,893.00	72,893.07	79,698.00	79,697.02	84,176.00	88,906.26
33 -300-305-41-2-1110-000-573601	MS-PSYCHOL SALARIES	97,229.00	97,229.07	99,173.00	99,173.10	101,280.00	103,438.20
33 -300-305-41-2-1110-000-573602	HS-PSYCHOL SALARIES	70,280.00	77,783.95	82,634.00	82,633.98	87,892.00	96,551.16
33 -300-305-41-1-1210-000-513101	HS-OTH PSYCH SALARIES	109,460.00	109,460.00	114,000.00	112,387.87	114,000.00	119,187.00
33 -300-305-41-1-1210-000-513102-	ST.S - PSYCH CONTRACT SERVICES	15,000.00	13,075.00	15,000.00	16,171.00	15,000.00	15,000.00
33 -300-305-41-2-1210-000-543501	ST.S - PSYCH SUPPLIES	4,000.00	4,000.00	4,000.00	3,960.00	4,000.00	4,000.00
33 -300-305-41-2-1210-000-573601	DA-NURSE SALARY	104,794.00	104,794.08	106,860.00	106,860.06	109,099.00	111,390.72
34 -300-305-41-1-1110-000-513202	WH-NURSE SALARY	104,294.00	117,577.07	69,277.00	58,794.06	62,786.00	67,056.84
34 -300-305-41-2-1110-000-573601	ME-NURSE SALARY	80,397.00	80,396.94	82,005.00	82,005.04	83,748.00	85,531.08
34 -300-305-41-2-1110-000-573602	MS-NURSE SALARY	120,430.00	119,776.57	125,044.00	128,023.59	130,279.00	155,728.08
34 -300-305-41-1-1210-000-513101	HS-NURSE SALARY	110,297.00	114,799.17	118,713.00	117,604.22	135,044.00	164,795.28
34 -300-305-41-1-1210-000-513102-	ST.S-NURSE SUBSTITUTE	14,555.00	2,040.00	16,000.00	23,420.77	18,000.00	20,000.00
34 -300-305-41-2-1210-000-543501	ST.S-PHYSL EXAMS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
34 -300-305-41-2-1210-000-573601	ST.S-HLTH SUPPLIES	9,500.00	6,171.00	6,600.00	6,557.00	6,600.00	9,000.00
35 -300-305-41-1-1110-000-513202	ST.S-NURS OTH EXP	4,200.00	-	4,200.00	247.00	4,200.00	4,200.00
35 -300-305-41-2-1110-000-573601	REGULAR TRANSPORTATION	1,427,376.00	1,194,466.00	1,428,704.00	1,391,471.00	1,429,404.00	1,467,900.00
35 -300-305-41-2-1110-000-573602	SPEC ED TRANSPORTATION	530,000.00	1,144,424.00	505,000.00	354,338.00	505,000.00	510,000.00
35 -300-305-41-1-1210-000-513101	ME-CAF AIDE	3,220.00	-	-	-	-	-



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
35 -300-305-41-1-1210-000-513102-	MS-CAF AIDE	-	-	-	-	-	-
35 -300-305-41-2-1210-000-543501	HS-CAF AIDE	18,123.00	17,574.99	18,486.00	22,150.68	18,531.00	20,407.54
35 -300-305-41-2-1210-000-573601	ATHLETIC DIRECTOR	133,972.00	134,629.04	137,995.00	134,629.04	141,445.00	143,570.00
36 -300-305-41-1-1110-000-513202	ASST ATHLETIC DIRECTOR	41,318.00	54,819.28	20,216.00	20,863.00	-	-
36 -300-305-41-2-1110-000-573601	HS-COA/INTRAMURALS	320,682.00	215,956.60	350,303.00	314,004.00	370,000.00	425,500.00
36 -300-305-41-2-1110-000-573602	ATHLETIC TRAINER	61,976.00	61,976.45	63,216.00	63,715.88	64,796.00	77,851.10
36 -300-305-41-1-1210-000-513101	HS ATHL - TRANSPORTATION	40,000.00	-	42,000.00	52,667.00	42,000.00	42,000.00
36 -300-305-41-1-1210-000-513102-	HS ATHL - SUPPLIES/AWARDS	3,000.00	3,611.00	2,400.00	1,000.00	2,400.00	2,400.00
36 -300-305-41-2-1210-000-543501	MS - INTRAMURAL SALARIES	86,476.00	63,073.00	121,790.00	45,734.00	125,000.00	95,000.00
36 -300-305-41-2-1210-000-573601	HS-INTRAMURAL ACTIVITIES	91,758.00	126,062.00	121,791.00	112,090.00	125,000.00	115,000.00
37 -300-305-41-1-1110-000-513202	MUSIC TRANSPORTATION & REGISTR	18,000.00	14,358.00	17,000.00	679.00	17,000.00	12,000.00
37 -300-305-41-2-1110-000-573601	DISTRICT-WIDE SECURITY	25,000.00	14,704.00	25,000.00	20,170.00	25,000.00	25,000.00
37 -300-305-41-2-1110-000-573602	DA-CUSTO SALARIES	151,312.00	151,316.80	156,007.00	151,235.08	153,899.00	162,463.00
37 -300-305-41-1-1210-000-513101	DA-CUSTO OT/EH	4,000.00	9,337.90	4,000.00	10,398.88	5,000.00	5,000.00
37 -300-305-41-1-1210-000-513102-	WH-CUSTO SALARIES	150,062.00	151,314.05	154,657.00	153,907.61	154,821.00	156,629.00
37 -300-305-41-2-1210-000-543501	WH-CUSTO OT/EH	4,000.00	2,846.75	4,000.00	3,128.52	5,000.00	5,000.00
37 -300-305-41-2-1210-000-573601	ME-CUSTO SALARIES	151,547.00	152,960.33	156,172.00	155,297.11	156,335.00	162,307.00
38 -300-305-41-1-1110-000-513202	ME-CUSTO OT/EH	4,000.00	10,116.00	4,000.00	8,774.08	5,000.00	5,000.00
38 -300-305-41-2-1110-000-573601	MS-CUSTO SALARIES	202,587.00	199,390.90	206,728.00	158,960.14	212,375.00	217,112.00
38 -300-305-41-2-1110-000-573602	MS-CUSTO OT/EH	4,000.00	13,979.53	4,000.00	9,260.10	5,000.00	6,000.00
38 -300-305-41-1-1210-000-513101	HS-CUSTO SALARIES	254,417.00	210,501.46	254,960.00	252,416.43	255,302.00	269,713.00
38 -300-305-41-1-1210-000-513102-	HS-CUSTO OT/EH	4,000.00	13,930.30	4,000.00	10,777.24	5,000.00	6,000.00
38 -300-305-41-2-1210-000-543501	CUST-MAINT CLOTHING ALLOWANCE	9,300.00	9,225.00	9,300.00	9,000.00	9,300.00	10,500.00
39 -300-305-41-2-1110-000-573601	CUSTODIAL CONTRACT SERVICES	55,000.00	19,311.00	60,000.00	21,899.00	60,000.00	60,000.00
39 -300-305-41-2-1110-000-573602	CUSTODIAL SUPPLIES	95,000.00	79,615.00	95,000.00	82,542.00	95,000.00	95,000.00
39 -300-305-41-1-1210-000-513101	UNIFORMS - CUSTODIANS	1,000.00	1,341.00	1,000.00	-	1,300.00	1,500.00
39 -300-305-41-1-1210-000-513102-	CUSTODIAL CONF & TRAVEL	3,000.00	1,354.00	-	381.00	-	500.00



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
38 -300-305-41-2-1210-000-573601	CUST-MAINT SAL	279,767.00	276,031.02	298,024.00	276,960.06	302,014.00	316,036.20
39 -300-305-41-1-1110-000-513202	CUST-MAIN OT/EH	46,874.00	24,113.19	52,174.00	30,107.46	53,000.00	50,000.00
39 -300-305-41-2-1210-000-543501	HEATING - DALE	50,000.00	46,290.00	50,000.00	33,510.00	50,000.00	50,000.00
39 -300-305-41-2-1210-000-573601	HEATING - WLCK	25,000.00	18,042.00	20,000.00	15,897.00	20,000.00	25,000.00
40 -300-305-41-1-1110-000-513202	HEATING - MEML	40,000.00	28,843.00	40,000.00	37,289.00	40,000.00	40,000.00
40 -300-305-41-2-1110-000-573601	HEATING - MS	80,000.00	57,811.00	85,000.00	69,300.00	85,000.00	85,000.00
40 -300-305-41-2-1110-000-573602	HEATING - HS	90,000.00	67,621.00	95,000.00	72,847.00	95,000.00	90,000.00
40 -300-305-41-1-1210-000-513101	HEATING - ADMIN	2,000.00	758.00	2,000.00	-	2,000.00	2,000.00
40 -300-305-41-1-1210-000-513102-	ELECTRICITY - DALE	60,000.00	34,060.00	60,000.00	35,883.00	60,000.00	55,000.00
40 -300-305-41-2-1210-000-543501	TELEPHONE - DALE	7,000.00	8,275.00	7,500.00	4,365.00	8,500.00	7,000.00
40 -300-305-41-2-1210-000-573601	WATER-SEWER - DALE	10,000.00	6,618.00	10,000.00	5,757.00	10,000.00	10,000.00
41 -300-305-41-1-1110-000-513202	ELECTRICITY - WLCK	60,000.00	45,962.00	60,000.00	47,401.00	60,000.00	55,000.00
41 -300-305-41-2-1110-000-573601	TELEPHONE - WLCK	5,000.00	5,728.00	6,000.00	4,294.00	6,000.00	6,000.00
41 -300-305-41-2-1110-000-573602	WATER-SEWER - WLCK	15,000.00	10,693.00	20,000.00	7,700.00	15,000.00	15,000.00
41 -300-305-41-1-1210-000-513101	ELECTRICITY - MEML	85,000.00	69,580.00	75,000.00	78,458.00	75,000.00	80,000.00
41 -300-305-41-1-1210-000-513102-	TELEPHONE - MEML	6,000.00	6,026.00	6,500.00	4,572.00	6,500.00	6,000.00
41 -300-305-41-2-1210-000-543501	WATER-SEWER - MEML	14,000.00	6,330.00	14,000.00	3,774.00	14,000.00	10,000.00
41 -300-305-41-2-1210-000-573601	ELECTRICITY - MS	160,000.00	131,151.00	165,000.00	122,352.00	165,000.00	160,000.00
42 -300-305-41-1-1110-000-513202	TELEPHONE - MS	15,000.00	13,167.00	15,000.00	12,717.00	15,000.00	15,000.00
42 -300-305-41-2-1110-000-573601	WATER-SEWER - MS	20,000.00	11,777.00	13,000.00	13,643.00	17,000.00	30,000.00
42 -300-305-41-2-1110-000-573602	ELECTRICITY - HS	250,000.00	235,763.00	265,000.00	241,579.00	265,000.00	260,000.00
42 -300-305-41-1-1210-000-513101	TELEPHONE - HS	15,000.00	10,633.00	15,000.00	18,217.00	15,000.00	15,000.00
42 -300-305-41-1-1210-000-513102-	WATER-SEWER - HS	24,000.00	16,319.00	18,000.00	7,183.00	18,000.00	18,000.00
42 -300-305-41-2-1210-000-543501	ELECTRICITY - ADMIN	10,000.00	1,985.00	10,000.00	-	10,000.00	10,000.00
42 -300-305-41-2-1210-000-573601	TELEPHONE - ADMIN	15,000.00	18,519.00	25,000.00	14,032.00	20,000.00	18,000.00
43 -300-305-41-1-1110-000-513202	WATER-SEWER - ADMIN	500.00	71.00	500.00	-	500.00	500.00
43 -300-305-41-2-1110-000-573601	GROUNDS MAINT SUPPLIES	15,000.00	14,383.00	15,000.00	19,706.00	15,000.00	20,000.00



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
43 -300-305-41-2-1110-000-573602	HS ATHLETIC FIELDS MAINT CONTR	15,000.00	6,128.00	15,000.00	28,828.00	15,000.00	20,000.00
43 -300-305-41-1-1210-000-513101	DALE - BUILDING MAINT SUPPLIES	30,000.00	15,120.00	30,000.00	26,015.00	30,000.00	30,000.00
43 -300-305-41-1-1210-000-513102-	WLCK - BUILDING MAINT SUPPLIES	25,000.00	40,115.00	25,000.00	38,987.00	25,000.00	25,000.00
43 -300-305-41-2-1210-000-543501	MEML - BUILDING MAINT SUPPLIES	15,000.00	18,113.00	15,000.00	28,290.00	15,000.00	20,000.00
43 -300-305-41-2-1210-000-573601	MS - BUILDING MAINT SUPPLIES	30,000.00	29,603.00	30,000.00	92,389.00	30,000.00	35,000.00
44 -300-305-41-1-1110-000-513202	HS - BUILDING MAINT SUPPLIES	35,000.00	44,741.00	35,000.00	58,550.00	35,000.00	40,000.00
44 -300-305-41-2-1110-000-573601	DIST - GENERAL MAINT CONTRACTS	140,000.00	89,354.00	150,000.00	179,093.00	150,000.00	160,000.00
44 -300-305-41-2-1110-000-573602	DIST - VANDALISM	5,000.00	6,752.00	5,000.00	-	5,000.00	5,000.00
44 -300-305-41-1-1210-000-513101	FCS-NCONTR SRVCS	500.00	1,230.00	800.00	380.00	800.00	800.00
44 -300-305-41-1-1210-000-513102-	MS - MAINT SCIENCE CONTRACT	550.00	625.00	625.00	-	625.00	625.00
44 -300-305-41-2-1210-000-543501	MS-MAINT SCIENCE	1,500.00	-	1,500.00	-	1,500.00	1,500.00
44 -300-305-41-2-1210-000-573601	HS-ART EQ MAINT	1,000.00	2,523.00	800.00	335.00	800.00	1,000.00
45 -300-305-41-1-1110-000-513202	HOME EC EQMAINT	1,000.00	-	400.00	-	400.00	400.00
45 -300-305-41-2-1110-000-573601	HS - MAINT SCIENCE CONTRACT	2,000.00	2,998.00	2,000.00	900.00	2,000.00	2,000.00
45 -300-305-41-2-1110-000-573602	HS-MAINT SCIENCE	2,000.00	2,514.00	2,000.00	-	2,000.00	2,000.00
45 -300-305-41-1-1210-000-513101	DIST-MUSIC MAINT	4,000.00	3,827.00	5,000.00	1,805.00	5,000.00	5,000.00
45 -300-305-41-1-1210-000-513102-	PE N-CONTR REPAIR	3,000.00	-	2,400.00	-	2,400.00	2,400.00
45 -300-305-41-2-1210-000-543501	DI-NCONTR EQ MAINT	20,000.00	12,940.00	20,000.00	105,813.00	20,000.00	20,000.00
45 -300-305-41-2-1210-000-573601	DI-EQ MAINT CONTR	5,000.00	185.00	5,000.00	-	5,000.00	5,000.00
46 -300-305-41-1-1110-000-513202	PS-EQ MAIN/CONTRACT	1,000.00	1,100.00	1,000.00	868.00	1,000.00	1,000.00
46 -300-305-41-2-1110-000-573601	SICK LEAVE BUYBACK	35,000.00	50,913.00	35,000.00	99,075.88	35,000.00	45,000.00
46 -300-305-41-2-1110-000-573602	TEA-ADMIN RESERVE	35,000.00	-	35,000.00	-	35,000.00	35,000.00
46 -300-305-41-1-1210-000-513101	EMPLYR RETI CONTRIB	7,000.00	13,485.00	7,000.00	14,243.00	7,000.00	7,000.00
46 -300-305-41-1-1210-000-513102-	DIST - COPIER LEASES	55,000.00	34,996.00	60,000.00	77,951.00	45,000.00	70,000.00
46 -300-305-41-2-1210-000-543501	MEDICAID FILNG FEE	4,000.00	1,979.00	4,000.00	2,313.00	4,000.00	4,000.00
46 -300-305-41-2-1210-000-573601	DIST - MUSIC NEW EQUIPMENT	14,000.00	13,580.00	11,200.00	7,714.00	11,200.00	16,000.00
47 -300-305-41-1-1110-000-513202	DIST - NEW EQUIPMENT MAINT	10,000.00	4,342.00	10,000.00	10,720.00	10,000.00	10,000.00



## Budget vs. Actual

ACCOUNT	DESCRIPTION	FY20 Budget	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Budget
47 -300-305-41-2-1110-000-573601	ST.S-AQUI NEW EQUIPMENT	7,000.00	1,204.00	7,000.00	5,830.00	7,000.00	7,000.00
47 -300-305-41-2-1110-000-573602	MS-EQUIP REPL WORLD LANG	1,250.00	1,250.00	1,000.00	1,000.00	1,250.00	1,250.00
47 -300-305-41-1-1210-000-513101	MS - REPLACE EQUIPMENT SCIENCE	1,500.00	2,060.00	1,500.00	-	1,000.00	1,000.00
47 -300-305-41-1-1210-000-513102-	HS-EQUIP REPL WORLD LANG	1,250.00	1,250.00	1,000.00	1,000.00	1,250.00	1,250.00
47 -300-305-41-2-1210-000-543501	HS - REPLACE EQUIPMENT SCIENCE	3,000.00	2,039.00	3,000.00	-	2,500.00	2,500.00
47 -300-305-41-2-1210-000-573601	SUPT-REPL EQUIP	5,000.00	1,200.95	6,000.00	5,351.00	6,000.00	6,000.00
48 -300-305-41-1-1110-000-513202	MAINT - REPLACEMENT EQUIPMENT	15,000.00	30,994.00	15,000.00	48,207.00	15,000.00	15,000.00
48 -300-305-41-2-1110-000-573601	ST.S REPL EQUIP	5,000.00	-	5,000.00	347.00	5,000.00	5,000.00
48 -300-305-41-2-1110-000-573602	TUITN-TO MA SCHLS	272,774.00	202,082.00	261,976.00	77,827.00	108,192.23	176,926.00
48 -300-305-41-1-1210-000-513101	Tuition -	-	-	25,000.00	-	25,000.00	25,000.00
48 -300-305-41-1-1210-000-513102-	TUITION - NORFOLK AGRICULTURAL	10,000.00	8,843.00	10,000.00	10,479.00	10,000.00	10,000.00
48 -300-305-41-2-1210-000-543501	TUI-NON-PUBL SCHLS	670,418.00	754,923.00	741,138.00	1,292,031.00	1,013,583.97	807,224.00
48 -300-305-41-2-1210-000-573601	TUI-COLLABORATIVES	348,286.00	331,001.00	175,163.00	103,857.00	69,794.03	56,559.00
<b>TOTAL</b>		<b>36,471,454.00</b>	<b>36,324,321.91</b>	<b>36,877,290.00</b>	<b>36,823,136.44</b>	<b>38,348,229.23</b>	<b>39,506,948.00</b>



# Non-Departmental Budgets



## Non-Departmental Budget Summary

Description	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>Debt Service</b>						
Principal	4,802,954	4,340,273	4,748,543	3,958,200	(790,343)	-17%
Interest	1,430,573	1,264,548	1,489,458	1,312,070	(177,388)	-12%
<b>Debt Service - Total</b>	<b>6,233,527</b>	<b>5,604,821</b>	<b>6,238,001</b>	<b>5,270,270</b>	<b>(967,731)</b>	<b>-16%</b>
<b>Town and School Employee Benefits</b>						
Unemployment Trust Fund	45,300	105,894	161,788	-	(161,788)	-100%
Life Insurance	12,354	12,834	13,124	15,000	1,876	14%
Health Insurance	3,834,833	3,977,140	4,200,000	4,677,109	477,109	11%
OPEB Trust	-	425,000	467,500	500,000	32,500	7%
Medicare Insurance Tax	536,931	559,803	579,623	624,000	44,377	8%
Pension (Norfolk Co. Ret. System)	2,774,283	2,971,533	3,162,435	3,394,258	231,823	7%
<b>Benefits - Total</b>	<b>7,203,700</b>	<b>8,052,205</b>	<b>8,584,470</b>	<b>9,210,367</b>	<b>625,897</b>	<b>7%</b>
<b>Town and School Insurance Budgets</b>						
Workers Compensation Insurance	270,625	221,320	247,713	248,000	287	0%
Property, Gen. Liab. & Professional	140,132	202,231	238,201	276,000	37,799	16%
Police and Fire 111F IOD Ins.	63,410	79,018	83,600	90,000	6,400	8%
<b>Insurance - Total</b>	<b>474,167</b>	<b>502,569</b>	<b>569,514</b>	<b>614,000</b>	<b>44,486</b>	<b>8%</b>
<b>Other Non-Departmental</b>						
Veterans' Services	43,320	37,173	56,048	55,878	(170)	0%
Sealer of Weights & Measures	2,867	2,915	3,054	3,117	63	2%
Historical Commission	175	222	1,500	1,500	-	0%
Memorial Day	-	-	1,800	1,800	-	0%
Arts/Cultural Council	4,950	5,800	6,000	6,500	500	8%
<b>Other Non-Departmental - Total</b>	<b>7,992</b>	<b>8,936</b>	<b>12,354</b>	<b>12,917</b>	<b>500</b>	<b>4%</b>
<b>Transfers to Reserve/Stabilization</b>						
General Stabilization	221,419	-	700,000	700,000	-	0%
Reserve Fund	23,381	41,835	150,000	150,000	-	0%
<b>Transfers - Total</b>	<b>244,800</b>	<b>41,835</b>	<b>850,000</b>	<b>850,000</b>	<b>-</b>	<b>0%</b>
<b>Non-Departmental - Total</b>	<b>14,164,187</b>	<b>14,210,367</b>	<b>16,254,339</b>	<b>15,957,554</b>	<b>(296,848)</b>	<b>-2%</b>



## Non Departmental Budgets

### Debt Service

The debt service budget accounts are for the Town's principal and interest payments over the course of the fiscal year. The Water and Sewer Enterprise Funds are charged by the General Fund for the debt service related to water and sewer projects. In FY2023, the Town will be making its final debt service payments for the three school projects of the early 2000s, resulting in significant drops in debt exclusion payments in FY2023 and FY2024. In addition, FY2023 will be the second year of debt payments for the new water treatment plant, which was approved at the 2021 Annual Town Meeting. The treatment plant is currently under construction off Elm Street behind the Wheelock School.

Debt Service	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Proposed
<b>Principal</b>	\$4,802,954.00	\$4,340,273.00	\$4,748,543.00	\$3,958,200.00
<b>Interest</b>	\$1,430,572.93	\$1,264,548.31	\$1,489,458.00	\$1,312,070.00
<b>Total</b>	\$6,233,526.93	\$5,604,821.31	\$6,238,001.00	\$5,270,270.00



## Principal and Interest Overview by Project

Debt Exclusion (Outside of Proposition 2 1/2)	Total Project Cost	Total Principal and Interest		
		FY2021	FY2022	FY2023
DPW Town Garage Construction	\$9,500,000	\$651,125	\$651,550	\$650,125
The CENTER at Medfield Construction	\$2,000,000	\$129,240	\$116,032	\$129,675
The CENTER at Medfield Construction	\$800,000	\$53,745	\$49,137	\$47,250
Public Safety Building Construction	\$18,000,000	\$1,361,225	\$1,320,225	\$1,279,225
High School, Middle School, Memorial Plans	\$3,000,000	\$135,200		
High School, Middle School, Memorial Projects	\$10,000,000	\$464,000	\$436,800	
High School, Middle School, Memorial Projects	\$23,620,000	\$1,175,500	\$1,123,375	\$1,071,125
Phase 1B Sewer Extension Projects	\$1,310,000	\$46,904		
Phase 1C Sewer Extension Projects	\$4,000,000	\$182,000		
Granite Street Sewer Extension Project	\$1,700,000	\$81,000	\$78,000	
Land Acquisition - Sawmill Brook	\$1,550,000	\$118,750	\$109,503	\$104,750
Land Acquisition - Amnot / Mapleleaf Farm	\$600,000	\$36,105	\$33,058	\$31,625
Land Acquisition - Red Gate Farm	\$1,360,000	\$99,169	\$97,769	\$95,669
Land Acquisition - Medfield State Hospital	\$3,100,000	\$310,000	\$310,000	\$310,000
<b>Non-Debt Exclusion</b>				
The CENTER at Medfield Design	\$158,500	\$10,805	\$10,318	
Fire Engine	\$375,000	\$27,012	\$25,793	
DPW Town Garage Solar	\$240,000	\$32,600	\$31,400	\$30,200
High School Turf Field	\$1,500,000	\$123,000	\$121,000	\$119,000
Replacement Engine 3	\$500,000		\$66,133	\$71,500
DPW Dump Truck	\$188,000		\$12,378	\$6,500
Sidewalk Tractor	\$180,000		\$36,050	\$32,500
West Street Mill and Overlay	\$150,000		\$30,042	\$31,250
<b>Sewer Enterprise Fund</b>				
Wastewater Treatment Plant Improvements	\$2,300,000	\$108,000	\$104,000	
MWPAT Inflow and Infiltration	\$1,009,030	\$61,714	\$61,636	\$61,557
MWPAT Inflow and Infiltration	\$400,000	\$24,606	\$24,606	\$24,606
Wastewater Treatment Plant Repairs	\$400,000	\$24,800	\$23,900	\$22,900
Wastewater Treatment Plant Solar Installation	\$370,000	\$42,400	\$40,600	\$38,800
<b>Water Enterprise Fund</b>				
Forest Street Water Main	\$200,000	\$10,296		
Causeway Street Water Main	\$800,000	\$37,600	\$31,200	
Granite Street Water Main	\$400,000	\$29,688	\$27,539	\$26,450
Water Main Replacements	\$1,400,000	\$117,200	\$112,925	\$108,175
Medfield State Hospital Water Tower	\$5,840,000	\$421,138	\$415,238	\$406,388
Mt. Nebo Water Tower Rehabilitation	\$205,000		\$31,621	\$28,600
New Wells 3 and 4 Water Treatment Plant	\$11,500,000		\$764,852	\$852,400
<b>Total</b>		<b>\$5,914,821</b>	<b>\$6,296,679</b>	<b>\$5,580,269</b>



## Outstanding Principal and Payments Overview by Project

Description	Short Description	Amount Issued	Principal Outstanding as of June 30, 2021	Principal Outstanding as of June 30, 2020	Principal Payments FY2021
<b>Debt Exclusion (Outside of Proposition 2 1/2)</b>					
Town Garage Construction \$9.5m 27/13	DPW Town Garage Construction	\$9,500,000	\$6,740,000	\$7,160,000	\$420,000
Sr/Adult Community Cntr \$2M 21/04	The CENTER at Medfield Construction	\$2,000,000	\$490,000	\$595,000	\$105,000
Sr/Adult Center Add'l Constr \$ 800k 18/06	The CENTER at Medfield Construction	\$800,000	\$170,000	\$215,000	\$45,000
Public Safety Bldg \$18M	Public Safety Building Construction	\$18,000,000	\$11,455,000	\$12,275,000	\$820,000
Hi/Mid/Mem Renov \$3M of \$49.6M 1/stm01	High School, Middle School, Memorial Projects	\$3,000,000	\$0	\$130,000	\$130,000
Hi/Mid/Mem Renov \$10M of \$49.6M 1/stm01	High School, Middle School, Memorial Projects	\$10,000,000	\$420,000	\$850,000	\$430,000
Hi/Mi/Me\$23.6M of \$49.6M 1/stm01+1/Feb'02	High School, Middle School, Memorial Projects	\$23,620,000	\$2,090,000	\$3,140,000	\$1,050,000
Sewers-Ph 1B extension art3/stm98 \$1.310M	Sewer Extension Projects	\$1,310,000	\$0	\$45,100	\$45,100
Sewers-Ph 1C art1/stm99 \$4M	Sewer Extension Projects	\$4,000,000	\$0	\$175,000	\$175,000
Sewers-PH1D Granite \$1.7M art25/01	Sewer Extension Projects	\$1,700,000	\$75,000	\$150,000	\$75,000
Land Acq-Sawmill Brook \$1.55m of \$3m 18/08 Cronin	Land Acquisition - Sawmill Brook	\$1,550,000	\$400,000	\$500,000	\$100,000
Mapleleaf Farm Dev Rights \$600k (\$750k) 35/04	Land Acquisition- Amnot / Mapleleaf Farm	\$600,000	\$120,000	\$150,000	\$30,000
Red Gate Farm 30.8 acres \$1.360 of \$\$1.4m 3/stm13	Land Acquisition - Red Gate Farm	\$1,360,000	\$940,000	\$1,010,000	\$70,000
	Land Acquisition - Medfield State Hospital	\$3,100,000	\$1,085,000	\$1,395,000	\$310,000
<b>Within the General Fund Property Tax Levy</b>					
Sr Center Plans \$158.5k 7/stm02	The Center at Medfield Design	\$158,500	\$10,000	\$20,000	\$10,000
Fire Pumper Truck \$375k 19/06	Fire Engine	\$375,000	\$25,000	\$50,000	\$25,000
Tn Gar Solar Array 24/16	DPW Town Garage Solar	\$240,000	\$106,400	\$133,000	\$26,600
HS Athletic Fields Renov \$1.5 of \$1.7m 21/16	High School Turf Field	\$1,500,000	\$1,100,000	\$1,200,000	\$100,000
New - FY2021 Capital Equipment and Vehicles					
<b>Sewer Enterprise Fund</b>					
WWTP Improv \$1,700,000 24/01					
Total \$2,300,000	Wastewater Treatment Plant Improvements	\$2,300,000	\$100,000	\$200,000	\$100,000
MWPAT Infiltr Inflow-Clean Water \$1,009,030 31/08	MWPAT Inflow and Infiltration	\$1,009,030	\$450,967	\$502,432	\$51,465
MWPAT-WWTP Improv-Flo Thick \$400k 25/09	MWPAT Inflow and Infiltration	\$400,000	\$260,271	\$279,079	\$18,808
WWTP System Inspection \$400k 22/12	Wastewater Treatment Plant Repairs	\$400,000	\$140,000	\$160,000	\$20,000
Solar Array @ WWTP \$700k stm 3/23/15	Wastewater Treatment Plant Solar Installation	\$370,000	\$133,600	\$167,000	\$33,400
<b>Water Enterprise Fund</b>					
Forest St Water Main Upgr 19/02+ /05 \$200k	Forest Street Water Main	\$200,000	\$0	\$9,900	\$9,900
Causeway St Water Main \$800k 22/01	Causeway Street Water Main	\$800,000	\$30,000	\$65,000	\$35,000
Granite St Water Mains \$400k 26/09	Granite Street Water Main	\$400,000	\$100,000	\$125,000	\$25,000
N+G Water Main \$1.4m 23/12	Water Main Replacements	\$1,400,000	\$640,000	\$735,000	\$95,000
MSH Water Tower+Mains \$5.84m 24/14	Medfield State Hospital Water Tower	\$5,840,000	\$4,070,000	\$4,365,000	\$295,000
New - Mt. Nebo Painting					
New - Water Treatment Plant project					



## Non-Departmental Budgets

### Town and School Employee Benefits, Retirement, and Insurance

The employer contributions for Town and School employee benefits are budgeted centrally and account for the benefits received by all Town and School employees, including retirement contributions, life and health insurance, and federal payroll taxes. Due to differences between employee bargaining units and contracts that may change during renegotiations, some of these benefits can be extraordinarily complex to manage and account for. The Town maintains a competitive benefit structure to attract and retain quality candidates.

There are a total of 7 collective bargaining units across the Town and Schools as follows:

Bargaining Unit	Covered Employees	Members
AFL-CIO, Council 93, Local 1298	School Secretaries	15
Cafeteria Workers of Town of Medfield	School Cafeteria Workers	9
AFL-CIO, Council 93, Local 1298	School Custodians	20
Medfield Teachers Association, Teaching Assistants Union	Teachers Assistants and Aides	60
Medfield Teachers Association	Teachers	257
Medfield Permanent Firefighters	Firefighters	12
Medfield Police League	Police Officers and Dispatchers	23

Copies of the collective bargaining agreements are located on the Town of Medfield website and Medfield Public Schools website.

The Town's nonunion employee benefits are governed by the Town's Personnel Compensation and Classification Plan, which is administered by the Personnel Board. The Plan is available on the Town website [here](#).



## Unemployment Trust Fund

This appropriation reimburses the unemployment compensation fund established by the Town in accordance with M.G.L. Chapter 40, Section 5E to provide for compensation costs assessed by the State Division of Employment Security. Payments are made to Department of Employment Security based upon actual claims costs. Unlike private employers, the Town is not required to make contributions to the state unemployment insurance trust fund. Due to a strong balance in the unemployment insurance trust fund, the Fiscal Year 2023 Budget does not include an appropriation to the trust.

## Health Insurance

This budget covers health insurance costs for active and retired town and school employees. The Town offers three health insurance plans to active employees and non-Medicare eligible retirees as well as Medex plans to Medicare eligible retirees. Prior to FY2021, the Town negotiated plan design changes with each of the Town and School unions to mitigate premium increases through the implementation of new copays and increased copays.

Approximately 610 employees and retirees receive health insurance benefits, as follows:

### Town

Active	Retiree	Medex
75	8	58

### Schools

Active	Retiree	Medex
211	20	237

## OPEB Trust Fund

The term Other Post-Employment Benefits (OPEB) refers to retiree benefits other than pensions, which primarily means health insurance, but also includes benefits such as dental, vision, life, long-term disability, and long-term care benefits, when offered. The Government Accounting Standards Board (GASB) issued Statement 43 "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans" and Statement 45 "Accounting and Financial Reporting by Employers for Postemployment Benefit Plans Other Than Pensions" in 2004. These actions mandated that all U.S. governmental entities publicly disclose their OPEB costs and liabilities starting in 2008, with the states and the largest municipalities phased in first, followed by smaller units of government. Employees who retire from the Town or School, but are not yet Medicare-eligible, are able to remain on the Town's health insurance plans. They are offered the same plans as active employees with a 50%/50% Town and retiree split for premiums.



The Town's net OPEB Liability, as of FY2021, is \$26.5 million and has decreased from \$35.5 million since FY2019. To mitigate this liability, the Town has been appropriating funding, first into an OPEB Reserve Fund and, since 2014, into the OPEB Trust, established in accordance with Massachusetts General Laws. The Town's Financial Policies require an annual contribution to the OPEB Trust. In FY2023, the required contribution is \$500,000 and the Financial Policies set a goal of increasing the contribution by 5% annually. Additional information about the Town's OPEB liability and funding schedule is available on the Town website.

### **Medicare**

This budget also includes the employer match for Medicare payroll taxes under the Federal Insurance Contributions Act (FICA). The Town pays a 1.45% tax as the employer on all payroll costs.

### **Pension**

Municipal employees who have at least 10 years of service are eligible for a pension under Massachusetts state law. The Town is a member of the Norfolk County Retirement System; the assets are managed by Norfolk County Retirement Board members. Employees contribute to the pension system in varying amounts, according to when their creditable service began. Employees hired on or after July 1, 1996, pay 9% of their salary into the retirement system, plus an additional 2% on any salary earned over \$30,000. The Town is subject to an assessment on each employee.

Due to the failure to fully fund pension costs in the past, the Norfolk County Retirement Systems, like many Retirement Systems in Massachusetts, is not fully funded. The Norfolk County Retirement System has been charging its members cities and towns an additional assessment to reach full funding in Fiscal Year 2029, after which member municipalities will only be assessed its share of current employee pension costs. The Town anticipates high annual pension costs until the system is fully funded.

The Town has a Pension Reserve Fund that is available to help reduce the annual impact to the budget of the pension assessment. Approximately \$3.6 million is available in the reserve fund; \$200,000 will be appropriated in the FY2023 Budget to offset the FY2023 assessment for the pension system. The Town intends to continue drawing down the Pension Reserve Fund in future fiscal years as the Norfolk County Retirement System moves toward full funding.



## General Liability and Workers Compensation

The Town is insured for General Liability and Workers Compensation through MIIA, the nonprofit membership of the Massachusetts Municipal Association which provides insurance services to 400 cities, towns, and public entities. The Town and Schools have experienced some challenges on claims due to vehicle failures and facilities issues, both of which are anticipated to be addressed in the FY2023 Budget.

This budget also includes Injured on Duty insurance for police officers and firefighters who are not covered by traditional workers compensation insurance.

Town and School Employee Benefits	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Proposed
Unemployment Trust Fund	\$45,300.00	\$105,894.00	\$161,788.00	\$0.00
Life Insurance	\$12,353.85	\$12,834.40	\$13,124.00	\$15,000.00
Health Insurance	\$3,834,190.66	\$3,773,671.62	\$4,200,000.00	\$4,677,109.00
OPEB Trust	\$0.00	\$425,000.00	\$467,500.00	\$500,000.00
Medicare Insurance Tax	\$536,930.50	\$559,803.12	\$579,623.00	\$624,000.00
Pension (Norfolk County Retirement System)	\$2,774,283.00	\$2,971,533.00	\$3,162,435.00	\$3,394,258.00
Town and School Insurance Budgets	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Proposed
Workers Compensation Insurance	\$270,625.00	\$221,320.00	\$247,713.00	\$248,000.00
Property, General Liability, and Professional	\$140,132.00	\$202,231.00	\$238,201.00	\$276,000.00
Police and Fire 111F Injured on Duty Insurance	\$63,410.00	\$79,018.00	\$83,600.00	\$90,000.00



## Other Non-Departmental Budgets

	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>VETERANS' SERVICES</b>						
<b>OPERATING EXP.</b>						
DUES & MEMBERSHIPS	-	-	100	100	-	0%
PROFESSIONAL SERVICES	20	-	160	160	-	0%
PRINTNG-POSTG-STATY	-	-	200	200	-	0%
VETERANS' BENEFITS	15,956	10,887	24,000	24,000	-	0%
MEETINGS+CONFERENCES	-	-	400	400	-	0%
OFFICE SUPPLIES	76	-	240	240	-	0%
GRAVE MARKERS+FLAGS	1,694	3,716	2,000	2,200	200	10%
INTGOV-VET SAL APPORT	22,975	19,769	25,582	23,222	(2,360)	-9%
INTGOV-VET FRNG BEN APPORT	2,599	2,801	2,866	4,856	1,990	69%
CAR ALLOW/MILEAGE	-	-	500	500	-	0%
<b>OPERATING EXP. - SUBTOTAL</b>	<b>43,320</b>	<b>37,173</b>	<b>56,048</b>	<b>55,878</b>	<b>(170)</b>	<b>0%</b>
<b>VETERANS' SERVICES - TOTAL</b>	<b>43,320</b>	<b>37,173</b>	<b>56,048</b>	<b>55,878</b>	<b>(170)</b>	<b>0%</b>
<b>SEALER OF WEIGHTS &amp; MEASURES</b>						
<b>SALARIES</b>						
SEALER-RATE	2,804	2,804	2,860	2,917	57	2%
<b>SALARIES - SUBTOTAL</b>	<b>2,804</b>	<b>2,804</b>	<b>2,860</b>	<b>2,917</b>	<b>57</b>	<b>2%</b>
<b>OPERATING EXP.</b>						
OTHER EQUIPMENT	-	-	10	10	-	0%
DUES & MEMBERSHIPS	-	17	35	35	-	0%
TRAINING & EDUCATION	17		75	75	-	0%
OFFICE SUPPLIES	-	48	24	30	6	25%
CAR ALLOW/MILEAGE	46	46	50	50	-	0%
<b>OPERATING EXP. - SUBTOTAL</b>	<b>63</b>	<b>111</b>	<b>194</b>	<b>200</b>	<b>6</b>	<b>3%</b>
<b>SEALER OF WEIGHTS &amp; MEASURES - TOTAL</b>	<b>2,867</b>	<b>2,915</b>	<b>3,054</b>	<b>3,117</b>	<b>63</b>	<b>2%</b>



## Other Non-Departmental Budgets

	FY2020 Actual	FY2021 Actual	FY2022 Approved	FY2023 Request	\$ Change from FY22	% Change from FY22
<b>HISTORICAL COMMISSION</b>						
ADVERTISING	120	122	100	100	-	0%
DUES & MEMBERSHIPS	-	-	100	100	-	0%
PROFESSIONAL SERVICES	-	100	1,300	1,300	-	0%
OFFICE SUPPLIES	55	-	-	-	-	N/A
<b>HISTORICAL COMMISSION - TOTAL</b>	<b>175</b>	<b>222</b>	<b>1,500</b>	<b>1,500</b>	-	<b>0%</b>
<b>MEMORIAL DAY</b>						
MEMORIAL DAY SUPPLIES	-	-	1,800	1,800	-	0%
<b>MEMORIAL DAY - TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,800</b>	<b>1,800</b>	-	<b>0%</b>
<b>ARTS/CULTURAL COUNCIL</b>						
PURCHASE OF SERVICE	4,950	5,800	6,000	6,500	500	8%
<b>ARTS/CULTURAL COUNCIL - TOTAL</b>	<b>4,950</b>	<b>5,800</b>	<b>6,000</b>	<b>6,500</b>	<b>500</b>	<b>8%</b>
<b>OTHER NON-DEPARTMENTAL - TOTAL</b>	<b>51,313</b>	<b>46,110</b>	<b>68,402</b>	<b>68,795</b>	<b>563</b>	<b>1%</b>



# Capital Budget



# Capital Budgets

## Introduction

The Town of Medfield's multimillion dollar, five-year capital improvement plan (CIP) for FY2023-FY2027 will enable the Town to address significant equipment, infrastructure, and facility needs and develops strategies to make regular investments in the maintenance and improvement of the Town's capital assets in future years. The Town established a five-year plan beginning in FY2021, which capped off an extensive and collaborative review of Town assets and future needs.

The CIP includes a multi-year schedule allowing town departments to assess needs and plan for investments over multiple years. This way, the Town works to proactively identify long-term needs to avoid unexpected emergencies and capital purchases. The challenge going forward is balancing capital requests and the Town's ability to pay for them.

The Town's capital requests are funded primarily from three sources. All capital expenditures ultimately require Town Meeting approval:

- Equipment and infrastructure, funded by the Capital Stabilization Fund which was established at the 2021 Annual Town Meeting. Some capital requests are funded by revolving funds rather than the Capital Stabilization Fund.
- Facilities improvements, funded by the Municipal Buildings Stabilization Fund which was established at the 2018 Annual Town Meeting. The Municipal Buildings Stabilization Fund is funded by an annual override which was established at \$1 million.
- Water and sewer equipment and infrastructure, funded outside of the General Fund budget by the Water Enterprise Fund and Sewer Enterprise Fund, which are administered by the Board of Water and Sewerage

Other funding sources include revolving funds, gifts / donations, grants, and surplus funds remaining after capital projects are completed.

Capital budget requests are submitted to the Capital Budget Committee for review prior to funding in the upcoming fiscal year budget or prior to acceptance on the five-year capital improvement plan. The Permanent Planning and Building Committee is responsible for preparing and updating the Town's long-term facilities capital plan.

## History

In recent years, the Town's capital budget did not meet the level of need to invest in equipment and infrastructure. In FY2020, the capital budget was limited to capital projects funded by water and sewer, the Parks and Recreation Revolving Fund, and the Advanced Life Support Revolving Fund; no general fund projects were funded.

During FY2020 and while planning for FY2021, the Capital Budget Committee and Town Administrator worked together to establish a 5-year Capital Improvement Plan and a commitment to funding needed capital improvements. Unfortunately, the outbreak of Covid-19 and the subsequent pandemic resulted in a challenging budget year in FY2021.

In FY2022, the Town was able to make significant capital investments across multiple departments, including:

- Debt financing for four capital requests: replacements for Engine 2, a DPW Dump Truck, a DPW Sidewalk Tractor, and a mill and overlay of a portion of West Street.
- New battery-operated extrication equipment (jaws of life).
- Replacement Ambulance 1, enabling the Fire Department to retire the 2009 Ford serving as A2, with the former A1 (a 2017 Ford) rotating to serve as A2.





## Capital Stabilization Fund

Town Meeting voted to approve the creation of a new Capital Stabilization Fund at the 2021 Annual Town Meeting. The purpose of the Capital Stabilization Fund is to pay for capital needs such as equipment and infrastructure that are not building or facility related, since those already have a dedicated funding stream through the Municipal Buildings Stabilization Fund (described below). The Capital Stabilization Fund does not have a dedicated revenue source; instead, it was funded with a contribution from Free Cash and reallocation of unexpended spending accounts in FY2022. In FY2022, the Capital Stabilization Fund was used to make a variety of capital investments, including new police vehicles, new DPW vehicles, new extrication equipment for the Fire department, and information technology upgrades for the Town and Schools. After appropriations at the 2021 Annual Town Meeting, the balance of the Capital Stabilization fund was approximately \$26,000. The FY2023 Budget includes a transfer of \$2 million from Free Cash to the Capital Stabilization Fund to fund capital expenditures in FY2023 and set aside additional funding for capital in future years.

## Fiscal Year 2023 Capital Budget

Department	Project #	Project	Funding Source	FY2023 Request
Fire	MFD 1	Lease-purchase payment for Engine 3 (purchased in Fiscal Year 2021)	FY23 Tax Levy	\$48,095
Police	MPD 1, 2, 4	Lease-purchase payment for 3 police vehicles (purchased in Fiscal Year 2021)	FY23 Tax Levy	\$52,591
Facilities	FACILITIES 4	Vehicle replacement	Capital Stabilization Fund	\$45,000
Information Technology	IT 5	School Information Technology	Capital Stabilization Fund	\$300,000
Information Technology	IT 7	Town IT Upgrades	Capital Stabilization Fund	\$30,000
Fire	MFD 13	Portable Radio Equipment	Capital Stabilization Fund	\$45,000
Fire	MFD 16	AED's	Capital Stabilization Fund	\$16,000
Police	MPD 11	Police vehicle	Capital Stabilization Fund	\$57,000
Public Works	PW 16	Front End Loader	Capital Stabilization Fund	\$190,000
Public Works	PW 6	Skid Steer	Capital Stabilization Fund	\$100,000
Public Works	PW 7	Ford F550	Capital Stabilization Fund	\$88,000
DPW Pavement Management	PAVE 7	Pavement Management and Improvement projects	Capital Stabilization Fund	\$185,000
Public Works	PW 23	Landfill close out	Capital Stabilization Fund	\$50,000
Parks and Recreation	PARKS 3	New mower	Parks and Recreation Revolving Fund	\$85,000



## Project Narratives

### **MFD 1: Engine 3 lease-purchase payment**

For FY2021, Town Meeting approved the lease-purchase financing of a replacement for Engine 3, a 1989 Pierce due to age, maintenance costs, and reliability. The Pierce Engine was purchased to replace the previous Engine 3, a 1983 Mack, which went out of service due to an electrical fire. The ten-year lease-purchase finance agreement will be completed in F2030.

### **MPD 1, 2 and 4: Police vehicle lease-purchase payment**

For FY2021, Town Meeting approved the lease-purchase financing of three replacement police vehicles due to the vehicles being past their useful lives. The three-year lease-purchase finance agreement will be completed in FY2023.

### **FACILITIES 4: Vehicle Replacement**

This capital request will replace a current school department Ford F250 which experienced failure during a snowstorm in 2022. School vehicles are used by Facilities staff to travel between buildings, move equipment, perform repairs, and assist during snow and ice operations.

### **IT 5: School Information Technology**

Each year, the Medfield Public Schools Information Technology Department replaces various equipment, including servers, wireless access points, projectors, computers, and other information technology

### **IT 7: Town Information Technology**

The Information Technology Department is responsible for maintaining and upgrading the Town's information technology, including desktops, servers, wireless access points,

### **MFD 13: Portable Radio Equipment**

The Medfield Fire Department's radios are reaching the end of their useful life and need to be replaced. The FY2023 Capital Budget request will replace approximately half of the Fire Department's radios with the remaining radios to be replaced through the FY2024 Capital Budget. Fire Chief William Carrico is applying for grant funding for this request.

### **MFD 16: AED's**

Replace 7 AEDs which have hit their maximum life span and are not compatible with the Town's existing ALS Cardiac monitor.

### **MPD 11: Police Vehicle**

The Medfield Police Department has been upgrading its vehicle fleet over the past few years. Police vehicles have a limited useful life due to the demands placed on the vehicles: extensive in-service hours, idle time, and mileage.

### **PW 16: Front End Loader**

This capital request will replace a 2010 Front End Loader with more than 1,600 hours. The Front-End Loader is used daily by the Department of Public Works. The Front-End Loader is used to perform regular, day-to-day, public works operations. It is a key piece of equipment that is used for Transfer Station operations and snow removal.



#### **PW 6: Skid Steer**

This capital request would replace an existing 2004 CAT Skid Steer with a new Skid Steer and attachments. This piece of equipment is extremely versatile in roadway repairs (cold planing, sweeping, quick asphalt transfer into paving hopper, cleanup) and snow and ice operations (plowing, snow blowing and snow removal).



### **PW 7: Ford F550**

Pick-up trucks are the backbone of the Department of Public Works fleet and are used by staff for daily operations, as well as for snow and ice operations. This capital request would replace a 2002 Ford F350 with a new Ford F550, equipped with a dump body and plow.



### **PAVE 7: Pavement Management and Improvement projects**

Historically, the Town has relied solely on state funding for pavement management and improvement projects, through the state's Chapter 90 program. Beginning with the FY2022 Capital Budget and the FY22 to FY26 capital improvement plan, the Town began including additional dollars for pavement management and improvement projects. In FY2022, \$150,000 was financed to fund a mill and overlay of West Street. In FY2023, the Department of Public Works will utilize this funding to complete additional road projects. Other road projects in FY2023 will be funded by Chapter 90, including North Street from Janes Avenue to Pine Street and Route 109 from Brook Street to the Dover Town Line.

### **PW 23: Landfill Close Out**

This project would establish funding for study and potential improvements to the landfill cap at the former Medfield landfill, located off North Meadows Road (Route 27). The landfill is capped and closed, but before the Town can move forward on potentially leasing the site for solar, the Town must complete a closure process with the Massachusetts Department of Environmental Protection. Leasing the site for a solar project would generate lease revenue for the Town. Town officials have been working with the Massachusetts Department of Environmental Protection, but additional resources will be necessary to complete this process.



## Municipal Buildings Stabilization Fund

At the 2018 Annual Town Meeting for Fiscal Year 2019, Town Meeting voted to approve the creation of the Municipal Buildings Stabilization Fund for facilities maintenance, improvement, and construction costs. Town Meeting voted to approve funding the Municipal Buildings Stabilization Fund with a dedicated Stabilization Fund override of \$1 million, subject to voter approval at the ballot box. In June 2018, voters approved the override, which can be increased by the Board of Selectmen by 2.5% each year.

The 2018 Town Meeting also voted to use the full first year balance of \$1 million in the Municipal Buildings Stabilization Fund in Fiscal Year 2019 for the feasibility study / schematic design for the Dale Street School project. Subsequent appropriations for Fiscal Years 2020, 2021, and 2022 are being used to make investments in Town and School facilities, including everything from building envelope repairs to HVAC improvements and replacements.

### Fiscal Year 2023 Projects funded by Municipal Buildings Stabilization Fund

Facility	Project	Recommendation
Medfield High School	Preventive Maintenance - AHU's	10,000.00
Medfield High School	Carpet Replacement	60,000.00
Medfield High School	Preventive Maintenance - RTU's	25,000.00
Medfield High School	Gym/Misc. Lighting (funded in part by a Green Communities Grant)	6,500.00
Medfield High School	Lighting Controls (funded in part by a Green Communities Grant)	15,000.00
Blake Middle School	Preventive Maintenance - RTU's	25,000.00
Blake Middle School	Carpet Replacement	50,000.00
Blake Middle School	VCT/Flooring Replacement	10,000.00
Blake Middle School	Boiler Replacement	150,000.00
Dale Street School	Duct Cleaning	10,000.00
Dale Street School	Ceiling Tile Replacement	25,000.00
Dale Street School	Asbestos Flooring Abatement/Replacement	100,000.00
Dale Street School	Electrical Branch Circuit Testing	0.00
Dale Street School	Interior Doors and Locks Replacement	25,000.00
Dale Street School	Brick Façade Engineering	0.00
Dale Street School	Front Portico Repair	90,000.00
Wheelock School	Preventive Maintenance – Fan Coil Units	10,000.00
Wheelock School	Preventive Maintenance – Exhaust Fans	10,000.00
Wheelock School	Flooring / VCT Abatement	10,000.00



Facility	Project	Recommendation
Memorial School	Split Systems (3) Replacement	7,500.00
Memorial School	VCT Flooring Replacement	15,000.00
Memorial School	Preventive Maintenance – RTU's	5,000.00
District Wide	Equipment Replacement	12,000.00
Town Hall	Misc. Exterior Façade Repairs	20,000.00
Town Hall	Duct Cleaning	15,000.00
Town Hall	Carpet Replacement	40,000.00
Public Safety Building	Roof Engineering / Repairs	20,000.00
Public Safety Building	Heating /Cooling Issues	10,000.00
Public Safety Building	Security and Camera Upgrades	60,000.00
Council on Aging (the CENTER)	Misc. Window/Door Repair	5,000.00
Council on Aging (the CENTER)	Wood Floor screened and refinished	8,000.00
Library	EPDM Roof Engineering	10,000.00
Library	Sealant Replacement	20,000.00
All Town Facilities	ADA Improvements	20,000.00
Town and Schools	Emergency Repair Fund, with approval of the Board of Selectmen	175,000.00
Town and Schools	Update the Facilities Capital Plan	35,000.00
Town and Schools	Project Management Services	50,000.00
<b>Total</b>		<b>\$1,159,000.00</b>

In addition to these projects, the Municipal Building Stabilization Fund will be used for two other projects in FY2023:

- \$70,000 for a new Feasibility Study for an elementary school project, in addition to \$180,000 in past reimbursements received from the Massachusetts School Building Authority
- \$300,000 for repairs to the Middle School roof and potentially the roof over the gym at the Medfield High School, in addition to \$823,538 in surplus bond proceeds from completed projects



## Enterprise Funds

The Town of Medfield operates a Water Enterprise Fund and a Sewer Enterprise Fund, which are managed by the Board of Water and Sewerage. An enterprise fund is an accounting and financial reporting mechanism whereby all expenditures and revenues for a particular business-type activity are segregated into a special fund; however, an enterprise fund does not establish a separate, autonomous entity from the municipal government. The principal revenues for each enterprise fund come from water and sewer rates assessed to customers of each service. In addition to funding operations, these revenues are also appropriated at Town Meeting to cover capital costs.

The Board of Water and Sewerage annually reviews its 5-year capital improvement plan and long-term water and sewer rate model to generate rate revenue to sufficiently fund both operating and capital expenditures.

### Water Enterprise Fund Capital Outlook

Over the past few fiscal years, the Board has utilized its capital funds to invest in the Town's key water storage and pumping infrastructure: a new water tower at the Medfield State Hospital, an overhaul of the Mt. Nebo Water Tower, and a new water treatment plant. The new, \$11.5 million Water Treatment Plant was approved at the 2021 Annual Town Meeting. The plant is designed to treat manganese and ensure the Town can fully utilize Wells #3 and #4. It is currently under construction at the sites of Wells #3 and #4 behind the Wheelock School. Over the next 5 years, capital projects include an analysis of the Town's water system to identify where to best invest in updating the Town's water mains.

### Sewer Enterprise Fund Capital Outlook

The Town has been working with its engineering consultants to identify the cause of inflow and infiltration (I&I) of groundwater and stormwater into the Town's sewer system. Over the next several years, capital funds will be used to complete assessments of I&I issues then design and implement improvements.



## Fiscal Year 2023 Projects funded by the Water and Sewer Enterprise Funds

Department	Project #	Project	Funding Source	FY2023 Request
Water	WATER 1	Water Main Replacement Study / Hydraulic Model	Water Enterprise Fund Free Cash	\$100,000
Water	WATER 2	Ford F350	Water Enterprise Fund Free Cash	\$68,000
Water	WATER 3	SCADA Improvements	Water Enterprise Fund Free Cash	\$100,000
Water	WATER 4	Water Main Replacement Engineering	Water Enterprise Fund Free Cash	\$100,000
Sewer	SEWER 1	Inflow and Infiltration Assessment	Sewer Enterprise Fund Free Cash	\$100,000
Sewer	SEWER 2	SCADA Improvements	Sewer Enterprise Fund Free Cash	\$100,000
Sewer	SEWER 10	Wastewater Treatment Plant Improvements	Sewer Enterprise Fund Free Cash	\$148,000
Sewer	SEWER 15	Charles River Interceptor Assessment	Sewer Enterprise Fund Free Cash	\$50,000

### **WATER 1      Water Main Replacement Study / Hydraulic Model**

With construction of the new Water Treatment Plant underway, the Water Department is looking towards its future capital needs. The Department's plan is to begin investments into water main repairs and improvements, building upon the Department's significant leak identification and repair program of the past few years. The Water Main Replacement Study and Hydraulic Model will enable the Water Department and Board of Water and Sewerage to better understand the conditions of water mains to determine which projects to undertake in future years.

### **WATER 2      Ford F350**

This capital request would replace the Water Superintendent's vehicle, which is used for daily operations and during snow and ice operations. The next Water Department vehicle anticipated per the capital improvement plan is in FY2026.

### **WATER 3      SCADA Improvements**

The SCADA is the communications framework for the water and sewer systems. The Water and Sewer Division is working with its consulting engineers to update and improve its SCADA systems, including radio upgrades, antenna upgrades, and other systematic and programmatic improvements.

### **WATER 4      Water Main Replacement Engineering**

After completion of the Water Main Study / Hydraulic Model, the next step will be to begin design work on the designated water mains that need improvements. This request would begin the design engineering for the Water Department's anticipated water main projects to enable construction projects to follow in future fiscal years. The Water and Sewer capital plan anticipates several water main projects beginning in FY2024.

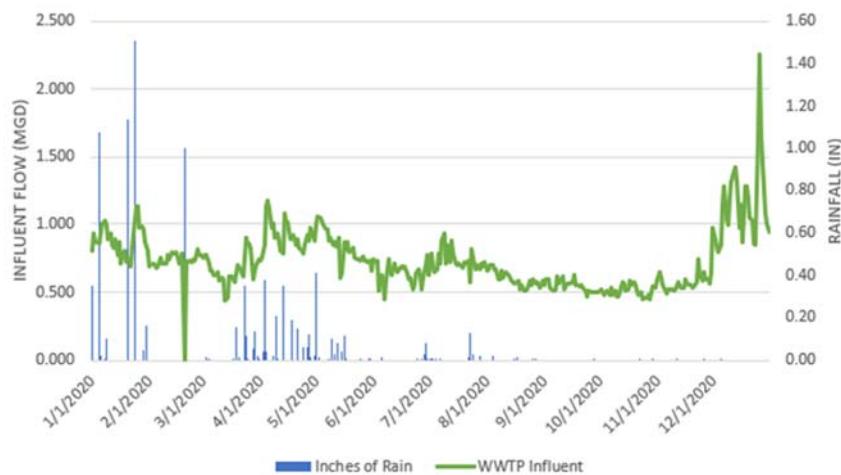


## SEWER 1 Inflow and Infiltration Assessment

Inflow and Infiltration (I&I) is the flow of groundwater or stormwater into the sanitary sewer system. Groundwater flow is high, during rain events, and from snow melting. All flows in the sanitary sewer system are directed to the Wastewater Treatment Plant where they are treated before discharge. If groundwater and stormwater are in the sewer system, then the Town is paying to treat unnecessary amounts of flow and high flows can also impact the treatment plant's ability to properly treat sewage prior to discharge. Over the past few years, the Sewer Division has been working with its consultants to identify sources of significant I&I. This capital request will fund these ongoing efforts. The chart shows the flows to Wastewater Treatment Plant during 2020 and indicates when flows exceeded normal conditions.

## Overview – Collection System

- Base Sanitary Flow: 0.5 MGD (October 2020)
- Average Wastewater Flow: 0.75 MGD
- High Flow: 2.25 MGD+ (12/26/2020, occurred after 1-ft snowmelt)
- Peak Instantaneous High Flow: 4.0 MGD



## SEWER 2 SCADA Improvements

SCADA is the communications framework for the water and sewer systems. The Water and Sewer Division is working with its consulting engineers to update and improve its SCADA systems, including radio upgrades, antenna upgrades, and other systematic and programmatic improvements.

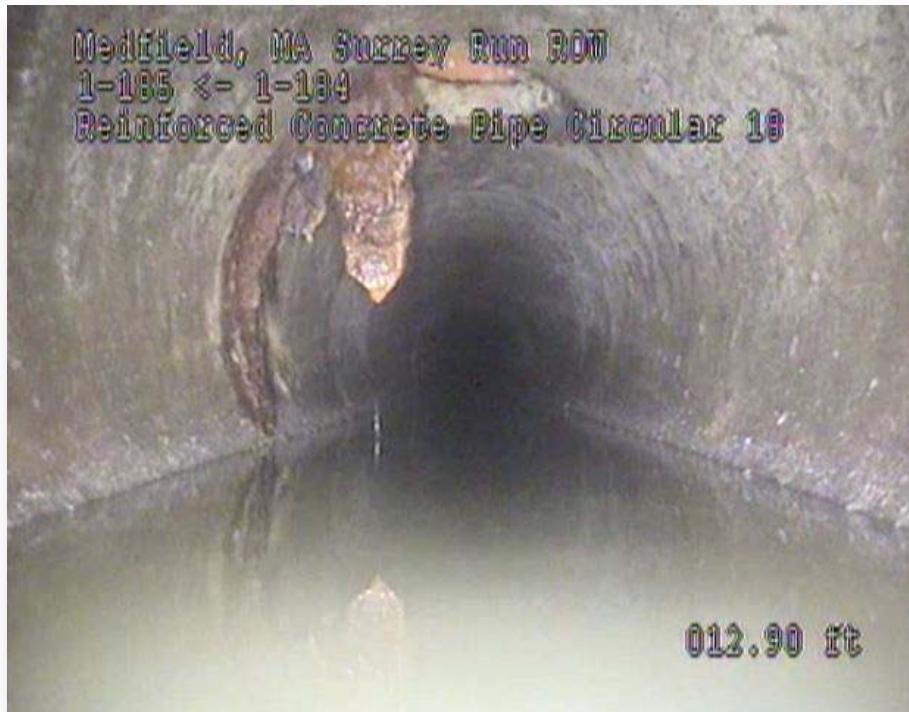
## SEWER 10 Wastewater Treatment Plant Improvements

This request will upgrade influent screens, valves, and gates capital repairs and replacements at the Wastewater Treatment Plant.



## SEWER 15 Charles River Interceptor Assessment

As part of the efforts to identify and mitigate I&I, the Sewer Department will work with its consultants to assess the Charles River Interceptor, which is located along the Charles River and transports most of the Town's wastewater flow to the Medfield WWTP. The 36-42" Reinforced Concrete Pipe (RCP) sewer was constructed in the mid-1970s and is nearing the end of its design life (50 years). It is common in sewers of this material, size, and slope to experience microbiologically induced corrosion (MIC) due to the presence of hydrogen sulfide gas that is present from the wastewater. MIC can lead to degradation of the concrete leading to spalling concrete and corrosion of the reinforcing steel, this poses a significant risk of sewer failure that would be costly to repair on an emergency basis due to the location and wastewater bypass requirements of the pipeline. The scope of the work is to perform a condition assessment to estimate the remaining useful life of the interceptor. Potential I&I sources will be quantified.





## FY2023 to FY2027 Capital Improvement Plan - Projects

Department	Project #	Project	Funding Source	Total Cost	FY2023	FY2024	FY2025	FY2026	FY2027
Fire	MFD 1	Replace Engine 3	Tax Levy / Local Receipts	240,475	48,095	48,095	48,095	48,095	48,095
Fire	MFD 9	Structural Fire Gear	Capital Stabilization Fund	60,000		30,000			30,000
Fire	MFD 13	Portable Radio Equipment	Capital Stabilization Fund	90,000	45,000		45,000		
Fire	MFD 16	AED's	Capital Stabilization Fund	16,000	16,000				
Fire	MFD 11	Large and Small DIA Hose	Capital Stabilization Fund	55,000		55,000			
Fire	MFD 18	Car 3	Capital Stabilization Fund	60,000					60,000
Fire	MFD 19	Ambulance 1	ALS Revolving Fund / Ambulance Revolving Fund	345,000				345,000	
Parks and Recreation	PARKS 2	Hinkley Playground	Donation / Grant	200,000			200,000		
Parks and Recreation	PARKS 3	Toro Mower	Parks and Recreation Revolving Fund	85,000	85,000				
Parks and Recreation	PARKS 7	Hinkley Pond Guard Shack	Parks and Recreation Revolving Fund / General Fund	80,000		80,000			
Parks and Recreation	PARKS 8	Hinkley Pond Storage Shed	Parks and Recreation Revolving Fund	12,000		12,000			
Parks and Recreation	PARKS 10	Lighting at Metacomet Tennis	Donation / Grant	165,000			165,000		
Parks and Recreation	PARKS 11	McCarthy Park Parking Lot	Parks and Recreation Revolving Fund / General Fund	80,000				80,000	
Dam Improvements	DAMS 2	Danielson Pond Dam Restoration	Grant	808,000		808,000			
Public Works	PW 6	Skidsteer	Capital Stabilization Fund	100,000	100,000				
Public Works	PW 7	Ford F550	Capital Stabilization Fund	88,000	88,000				
Public Works	PW 16	Front End Loader	Capital Stabilization Fund	190,000	190,000				
Public Works	PW 8	Mini Excavator	Capital Stabilization Fund	56,000	56,000				
Public Works	PW 9	New hybrid vehicle	Capital Stabilization Fund	55,000	55,000				
Public Works	PW 10	Backhoe	Capital Stabilization Fund	125,000		125,000			
Public Works	PW 11	Ford F550	Capital Stabilization Fund	88,000		88,000			
Public Works	PW 17	6-Wheel Dump Truck	Capital Stabilization Fund	190,000			190,000		
Public Works	PW 18	Ford F550	Capital Stabilization Fund	88,000			88,000		
Public Works	PW 12	Road Improvements	Chapter 90	2,060,000	412,000	412,000	412,000	412,000	412,000
Public Works	PW 14	Transfer Station Reconfiguration	Capital Stabilization Fund	500,000			500,000		
Public Works	PW 15	Recycling Compactor	Grant	25,000	25,000				
Public Works	PW 19	Snow Blower	Capital Stabilization Fund	125,000			125,000		
Public Works	PW 20	Ford F550	Capital Stabilization Fund	88,000			88,000		
Public Works	PW 21	Dump Trailer	Capital Stabilization Fund	50,000			50,000		
Public Works	PW 23	Landfill close out	Capital Stabilization Fund	50,000	50,000				
Information Technology	IT 5	School Information Technology	Capital Stabilization Fund	540,000	300,000	120,000	120,000		
Information Technology	IT 6	Public Safety CCTV Upgrades	Municipal Buildings Stabilization Fund	60,000	60,000				
Information Technology	IT 7	Town departmental computer and server upgrades	Capital Stabilization Fund	90,000	30,000	30,000	30,000		
DPW Pavement Management	PAVE 1	Pavement Management and Improvement - West Street 1	General Fund Debt	-					
DPW Pavement Management	PAVE 7	Pavement Management and Improvement - Various Projects	Capital Stabilization Fund	925,000	185,000	185,000	185,000	185,000	185,000
Police	MPD 1	Police vehicle	Tax Levy / Local Receipts	52,591	52,591	-			
Police	MPD 10	Police vehicle	Capital Stabilization Fund	36,000		36,000			
Police	MPD 11	Police vehicle	Capital Stabilization Fund	57,000	57,000				
Police	MPD 13	Police vehicle	Capital Stabilization Fund	59,000			59,000		
Police	MPD 19	Drone	Capital Stabilization Fund	10,000			10,000		
Police	MPD 18	AEDs	Capital Stabilization Fund	14,000			14,000		
Police	MPD 16	Police vehicle	Capital Stabilization Fund	59,000				59,000	
Council on Aging	COA 1	COA Vehicle Replacement	Grant	80,000	80,000				
Council on Aging	COA 2	COA Vehicle Replacement	Grant	70,000			70,000		



## FY2023 to FY2027 Capital Improvement Plan - Projects (continued)

Department	Project #	Project	Funding Source	Total Project				
				Cost	FY2023	FY2024	FY2025	FY2026
Council on Aging	COA 3	COA Garage	Hinkley South Sale Proceeds	300,000		300,000		
Facilities	FACILITIES 3	Vehicle replacements	Capital Stabilization Fund	45,000		45,000		
Facilities	FACILITIES 4	Vehicle replacements	Capital Stabilization Fund	135,000	45,000		45,000	45,000
DPW Water Division	WATER 9	Water Main Study	Water Enterprise Fund	100,000	100,000			
DPW Water Division	WATER 7	Ford F350	Water Enterprise Fund	68,000	68,000			
DPW Water Division	WATER 11	SCADA	Water Enterprise Fund	100,000	100,000			
DPW Water Division	WATER 13	Water Main Replacement Engineering	Water Enterprise Fund	100,000	100,000			
DPW Water Division	WATER 14	SCADA	Water Enterprise Fund	100,000		100,000		
DPW Water Division	WATER 4	Ford F550	Water Enterprise Fund	88,000			88,000	
DPW Water Division	WATER 12	Ford F550	Water Enterprise Fund	88,000				88,000
DPW Sewer Division	SEWER 10	Infiltration and Inflow Maint.	Sewer Enterprise Fund	125,000		125,000		
DPW Sewer Division	SEWER 2	SCADA	Sewer Enterprise Fund	100,000	100,000			
DPW Sewer Division	SEWER 1	I&I Assessment	Sewer Enterprise Fund	100,000	100,000			
DPW Sewer Division	SEWER 12	WWTP Improvements	Sewer Enterprise Fund	148,000	148,000			
DPW Sewer Division	SEWER 15	Charles River Interceptor Assessment	Sewer Enterprise Fund	50,000	50,000			
DPW Sewer Division	SEW 5	SCADA	Sewer Enterprise Fund	100,000		100,000		
DPW Sewer Division	SEW 8	WWTP Improvement	Sewer Enterprise Fund	150,000			150,000	
DPW Sewer Division	SEW 9	Clean Sewer Mains	Sewer Enterprise Fund	100,000				100,000
DPW Sewer Division	SEW 3	Holding Tanks	Sewer Enterprise Fund	200,000				200,000
DPW Sewer Division	SEW 11	Indian Hill Pump Station Upgrade	Sewer Enterprise Fund	40,000				40,000
DPW Sewer Division	SEW 14	Annual I&I Improvements	Sewer Enterprise Fund	100,000		25,000	25,000	25,000
				<b>FY2023 to FY2027 Total</b>	<b>10,564,066</b>	<b>2,609,686</b>	<b>2,647,095</b>	<b>2,277,095</b>
					<b>1,650,095</b>	<b>1,380,095</b>		



## FY2023 to FY2027 Capital Improvement Plan - Projects by Funding Source

Fund	FY2023	FY2024	FY2025	FY2026	FY2027
ALS Revolving Fund / Ambulance Revolving Fund				345,000	
Capital Stabilization Fund	1,106,000	612,000	1,207,000	552,000	567,000
Chapter 90	412,000	412,000	412,000	412,000	412,000
Donation / Grant			365,000		
General Fund Debt					
Grant	80,000	833,000	70,000		
Hinkley South Sale Proceeds		300,000			
Municipal Buildings Stabilization Fund	60,000				
Parks and Recreation Revolving Fund	85,000	12,000			
Parks and Recreation Revolving Fund / General Fund		80,000		80,000	
Sewer Enterprise Fund	398,000	250,000	175,000	125,000	265,000
Tax Levy / Local Receipts	100,686	48,095	48,095	48,095	48,095
Water Enterprise Fund	368,000	100,000		88,000	88,000
<b>Grant Total</b>	<b>2,609,686</b>	<b>2,647,095</b>	<b>2,277,095</b>	<b>1,650,095</b>	<b>1,380,095</b>



## Capital Improvement Plan - Municipal Buildings Capital Stabilization Fund Requests

Project	FY2023	FY2024	FY2025	FY2026	FY2027
<b>School Buildings</b>					
<b>Medfield High School</b>					
Preventive Maintenance - AHU's	10,000	10,000	10,000	10,000	
Carpet Replacement	60,000				
Preventive Maintenance - RTU's	25,000	25,000	25,000	25,000	
Misc. Site Work (fence repair)			5,000		
Gym/Misc Lighting (Green Communities Grant)	6,500				
Lighiting Controls (Green Communities)	15,000				
Duct Cleaning		15,000	15,000	15,000	
Brick Façade Repair		50,000			
Sealant Replacement (engineering / project)		3,000	300,000		
Window Sealants			50,000		
Boiler Replacement Engineering			10,000		
Window Weather stripping	20,000				
Fluid Pumps			5,000	5,000	
Sprinkler Head Replacement - FA				10,000	
Boiler Replacement					800,000
<b>Blake Middle School</b>					
Preventive Maintenance - RTU's	25,000	25,000	25,000	25,000	
Auditorium Seating		125,000			
PM - AHU's		20,000	20,000	20,000	
Windows @ Curtin Wall in Cafe		30,000			
Carpet Replacement	50,000			60,000	
VCT/Flooring Replacement	10,000	20,000	10,000	20,000	
Library Renovation		100,000			
Brick Façade Engineering		40,000			
Brick Façade Repair (partial)			300,000		
Acoustic Ceilings		25,000	25,000		
Boiler Replacement	150,000				
Fluid Pumps			5,000	5,000	
<b>Dale Street School</b>					
Roof Repair/Replacement					
Duct Cleannig	10,000				
Ceiing Tile Replacement	25,000	50,000			
Asbestos Flooring Abatement/Replacement	100,000	50,000			
Electrical Branch Circuit Testing		15,000			
Interior Doors and Locks Replacement	25,000	-			
Brick Façade Engineering		100,000			
Front Portico Repair	90,000				



## Capital Improvement Plan - Municipal Buildings Capital Stabilization Fund Requests

Project	FY2023	FY2024	FY2025	FY2026	FY2027
Sealant Replacement	100,000				
Window Curtain Wall Café Wing	200,000				
Carpet Replacement	30,000				
FA Replacement (Engineering)	15,000				
<b>Wheelock</b>					
Preventive Maintenance - Fan Coil Units	10,000	10,000	10,000		
Replace Valves Throughout			10,000		
Preventive Maintenance - Exhaust Fans	10,000	5,000	5,000		
Flooring / VCT Abatement	10,000	25,000		25,000	
Preventive Maintenance - Gym Units			25,000		
Electrical Upgrade		25,000			
Duct Cleaning		15,000			
Replace Pneumatic Temp Controls			100,000		
Re-grout Tile @ plumbing fixtures					8,000
<b>Memorial</b>					
Split Systems (3) Replacement	7,500	7,500	15,000		
VCT Flooring Replacement	15,000				
Preventive Maintenance - RTU's	5,000	5,000	5,000	5,000	
Carpet/VCT/Painting			40,000		
Sprinkler Head Replacement				10,000	
<b>District Wide</b>					
Equipment Replacement	12,000	12,000	12,000	12,000	12,000
<b>TOTALS - Schools</b>	<b>671,000</b>	<b>1,172,500</b>	<b>1,027,000</b>	<b>1,055,000</b>	<b>12,000</b>
<b>Town Buildings</b>					
<b>Town Hall</b>					
Misc. Exterior Façade Repairs	20,000	20,000	20,000		
Duct Cleaning	15,000				
Preventive Maintenance - Fan Coil Units		3,000	3,000		
Preventive Maintenance - AHU					
Carpet Replacement	40,000	40,000	40,000	40,000	
New Elevator Engineering					
New Elevator Install		200,000			
Exterior Painting		60,000			
Chiller Plant Recommissioning		50,000			
Preventive Maintenance - Vent exhaust fans		5,000	5,000	5,000	
Façade Engineering		10,000			
Brick Façade Repair			100,000		



## Capital Improvement Plan - Municipal Buildings Capital Stabilization Fund Requests

Project	FY2023	FY2024	FY2025	FY2026	FY2027
Sealant Replacement			40,000		
Boiler Work			30,000		
Chiller Plant			200,000		
<b>Public Safety</b>					
Roof Engineering / Repairs	20,000				
Heating /Cooling Issues	10,000				
Security and Camera Upgrades	60,000				
<b>COA</b>					
Misc. Window/Door Repair	5,000				
Wood Floor screened and refinished	8,000				
Building Envelope Repair		12,000			
Exterior Painting			50,000		
Carpet Replacement				20,000	
<b>Library</b>					
EPDM Engineering	10,000		10,000		
Brick Facade Repair		60,000			
Sealant Replacement	20,000				
EPDM Roof			50,000		
ATC Computer Controls		10,000		25,000	
Fluid Pumps			5,000		
RTU Repair				20,000	
<b>Town Wide</b>					
ADA Improvements	20,000	-	20,000	-	20,000
<b>TOTAL Town Buildings</b>		<b>228,000</b>	<b>470,000</b>	<b>293,000</b>	<b>390,000</b>
<b>TOTALS- School &amp; Town Buildings</b>		<b>1,159,000</b>	<b>1,867,500</b>	<b>1,545,000</b>	<b>1,670,000</b>
<b>TOTALS- School &amp; Town Buildings</b>		<b>1,159,000</b>	<b>1,867,500</b>	<b>1,545,000</b>	<b>1,670,000</b>
<b>207,000</b>					
<b>Town and Schools Shared Services</b>					
Emergency Repair Fund	175,000	175,000	175,000	175,000	175,000
Updated Municipal Facilities 20 year Plan	35,000				
Project Management Services	50,000	50,000	50,000	50,000	
<b>TOTALS- School &amp; Town Buildings</b>					
<b>1,159,000</b>					
<b>1,867,500</b>					
<b>1,545,000</b>					
<b>1,670,000</b>					
<b>207,000</b>					



# Appendices



# COMMUNITY PROFILE

## OVERVIEW

Medfield is an attractive, suburban community located about 17 miles southwest of Boston. The Town's historic downtown and neighborhoods of single-family homes create a small-town character, though close to a major metropolitan area. Many families move to Medfield for the quality of life and strong school system.



Founded in 1651, Medfield was historically a farming community. The manufacture of straw ladies' hats was the largest industry in Medfield until the mid-twentieth century. The Medfield State Hospital, constructed in 1896 and closed in 2003, was also a major regional employer. Today, land use is dominated by single-family homes, and the town is largely a bedroom community to Boston with a vibrant town center retail district, but an otherwise small commercial base. Historic and natural resource preservation is important to the Medfield community. There are four historic districts in town: Town Center Historic District, Clark-Kingsbury Farm Historic District, John Metcalf Historic District, and Hospital Farm Historic District.

There is significant conservation land in Town including the Medfield Rhododendron Reservation, which protects the habitat of the rare Rosebay rhododendrons, the Medfield Charles River Reservation, the Rocky Woods Reservation, and the Noon Hill Reservation. Trails run through these and other conservation properties in Town. Medfield's water resources include the Charles River, which forms the town's western border with Millis and Sherborn, and several ponds.

## GOVERNMENT

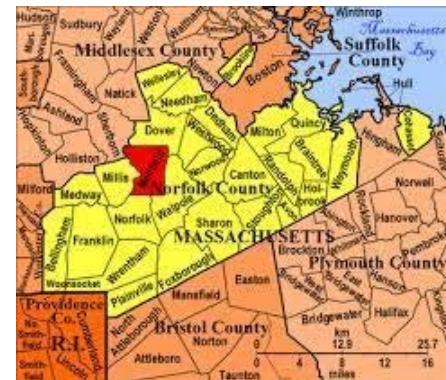
The Town operates under a Board of Selectmen/Open Town Meeting/Town Administrator form of government. The three-member, elected Board of Selectmen guide the Town and make policy decisions. The Town Administrator is responsible for carrying out the policies and direction of the Board of Selectmen and for managing the day-to-day operations of the Town.

Title	Name	Manner of Selection
Selectman	Gustave Murby	Elected
Selectman	Osler Peterson	Elected
Selectman	Eileen Murphy	Elected

Medfield has a decentralized local government with several elected boards and committees including the Board of Assessors, Public Library Trustees, Park and Recreation Commissioners, Housing Authority, and Planning Board. The Board of Selectmen is the appointing authority for many boards and committees such as the Affordable Housing Trust, Board of Water and Sewerage, Board of Health, and Zoning Board of Appeals.

## GEOGRAPHY

Medfield is in Norfolk County approximately 17 miles southwest of Boston, with a land area of 14.5 square miles. Medfield is situated in eastern Massachusetts and is commutable to Boston. The Charles River borders almost one-third of Medfield. The Town is surrounded by the towns of Dover, Norfolk, Walpole, Millis, and Sherborn.



## POPULATION AND INCOME

Per the 2020 US Census Data Survey, Medfield has a population of 12,799. Median household income is \$174,417. Persons in poverty represent 2.8%. Of residents ages 25 and older, 99.2% are high school graduates and 75.4% have a bachelor's degree.

Race and Hispanic origin demographics are as follows:

Race and Hispanic Origin	Percent
White	92.8
Asian	4.3
Black/African American	1.3
Hispanic/Latino	2.6
Two or More	1.7

## MUNICIPAL SERVICES

The Town provides general governmental services for the territory within its boundaries, including police and fire protection, a Transfer Station for the disposal of trash and recycling, public education grades PK-12, a public library, outreach services, water and sewer services, street and drain maintenance, senior services and programs, parks, and recreational facilities.

The Town provides public water for approximately 98% of residences with the balance utilizing private wells. Approximately 70% of residences are connected to the Town's public sanitary sewer system, with the balance utilizing septic systems. The Town operates five water wells located in three separate areas in Medfield and is currently constructing a Water Treatment Plant at the location of Wells 3 and 4.

Regional transportation services include the MBTA Franklin Line at the Walpole Station, which is approximately four miles from Medfield and the Norfolk Station, which is approximately six miles from Medfield.

## EDUCATION

The Medfield Public Schools include three elementary schools, Memorial School, Ralph Wheelock School and Dale Street School as well as Thomas Blake Middle School and Medfield High School. Per Massachusetts Department of Education enrollment data, approximately 2,530 students attend Medfield



Public Schools during the 2021-2022 school year. The student-teacher ratio is about 13-1. The public school budget in FY22 was approximately \$38 million, an increase of 3% over previous year.

Per the Massachusetts Department of Education, the tables below represent enrollment figures per grade in the 2021-2022 school year:

Enrollment by Grade (2021-22)																	
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total	
Dale Street	0	0	0	0	0	194	197	0	0	0	0	0	0	0	0	391	
Medfield Senior High	0	0	0	0	0	0	0	0	0	0	179	183	197	190	1	750	
Memorial School	49	197	181	0	0	0	0	0	0	0	0	0	0	0	0	427	
Ralph Wheelock School	0	0	0	200	196	0	0	0	0	0	0	0	0	0	0	396	
Thomas Blake Middle	0	0	0	0	0	0	0	206	184	176	0	0	0	0	0	566	
<b>District</b>	<b>49</b>	<b>197</b>	<b>181</b>	<b>200</b>	<b>196</b>	<b>194</b>	<b>197</b>	<b>206</b>	<b>184</b>	<b>176</b>	<b>179</b>	<b>183</b>	<b>197</b>	<b>190</b>	<b>1</b>	<b>2,530</b>	

## REAL ESTATE

According to the Massachusetts Division of Local Services, residential properties comprise 94.47% of the tax levy while commercial properties comprise 5.53% of the tax levy. In FY2022, single family dwellings had an average assessment of \$720,752, representing an increase of \$28,331 from FY2021. The average tax bill of \$12,555 is based on a single tax rate of \$17.42.

Given its proximity and accessibility to Boston, the Town of Medfield real estate market continues to experience a strong period of revitalization, both in terms of value and new construction. Residential assessed value in FY2022 was \$2.82B against prior year assessed value of \$2.68B, a growth of \$126M or 5%. The median family income is almost twice the state's average.

Month	Year	Labor Force	Employed	Unemployed	Unemployment Rate
02	2022	6976	6783	193	2.8
01	2022	6973	6724	249	3.6

Medfield's unemployment rate as of May 2022 was 2.4%, tracking ahead of the state's unemployment rate of 3.4%, down from 4.2% and 5.8% in May 2021, respectively. The Town's top ten largest taxpayers include electric, gas, and telecommunications utilities as well as several large landlords, including RK Medfield, The Parc at Medfield, and Medfield Meadows LLC.



### Largest Taxpayers

The following table lists the ten largest taxpayers in the Town based upon assessed valuations for fiscal 2021. The taxpayers listed below are all current with their taxes.

Name	Nature of Business	Total Assessed Valuation for Fiscal 2021	% of Total Assessed Valuation
NSTAR Electric	Utility	\$14,489,660	0.51 %
RK Medfield	Real Estate	11,717,000	0.41
The Parc at Medfield Ltd.	Real Estate	8,344,100	0.29
BC Wilkens Glen Ltd.	Real Estate	8,198,800	0.29
Columbia Gas of MA	Utility	7,787,950	0.27
Kingsbury Club	Real Estate	6,078,900	0.21
Verizon New England	Utility	5,014,600	0.18
MacCready, David	Real Estate	4,600,100	0.16
Delcor Apartments	Real Estate	4,591,300	0.16
Medfield Meadows LLC	Real Estate	4,514,100	0.16
		<b>\$75,336,510</b>	<b>2.64 %</b>

### Medfield Assessed Property Valuations

Fiscal Year	Residential	Commercial	Industrial	Personal Property	Total	Residential as Percent of Total
2018	\$2,436,557,674	\$83,541,860	\$27,541,700	\$35,006,020	\$2,582,647,254	94.3%
2019	\$2,535,390,312	\$84,172,249	\$27,508,700	\$35,013,950	\$2,682,085,211	94.5%
2020	\$2,625,162,353	\$92,256,017	\$29,262,300	\$35,068,620	\$2,781,749,290	94.4%
2021	\$2,698,257,760	\$95,301,494	\$29,106,300	\$35,241,550	\$2,857,907,104	94.4%
2022	\$2,823,833,508	\$93,754,193	\$29,111,900	\$42,427,890	\$2,989,127,491	94.5%

According to the Town's February 2022 Housing Production Plan, Medfield's housing stock is primarily single-family ownership units. About 87 percent of units in Medfield are owner-occupied, and 13 percent are renter occupied. In Norfolk County, 69 percent of units are owner-occupied, and in Massachusetts, 62 percent of units are owner-occupied. Most of Medfield's housing was built over the course of the mid-20<sup>th</sup> Century. The highest valued homes were built after 1980, with homes built in the period between 2000 to 2009 holding the highest values.



### Medfield Average Single-Family Tax Bill

Year	Single Family Values	Single Family Parcels	Average Single-Family Value	Single Family Tax Bill*	% Increase
2013	\$1,968,934,100	3,496	\$563,196	\$8,859	
2014	\$1,994,795,400	3,502	\$569,616	\$9,182	3.6%
2015	\$2,090,690,700	3,510	\$595,638	\$9,554	4.1%
2016	\$2,165,785,300	3,519	\$615,455	\$10,309	7.9%
2017	\$2,196,147,000	3,523	\$623,374	\$10,529	2.1%
2018	\$2,236,789,600	3,524	\$634,730	\$10,809	2.7%
2019	\$2,320,287,900	3,524	\$658,424	\$11,766	8.9%
2020	\$2,385,437,500	3,526	\$676,528	\$12,062	2.5%
2021	\$2,440,784,100	3,525	\$692,421	\$12,297	1.9%
2022	\$2,548,578,200	3,536	\$720,752	\$12,555	2.1%

About a quarter of Medfield residents are cost-burdened, meaning they spend more than 30 percent of their income on housing costs. Like in similar communities in the region, housing costs in Medfield have risen over the last decade. Sales prices for both single-family homes and condos have increased, as have property taxes. The number of older adults living in Medfield is expected to grow significantly, leading to a unique challenge of housing affordability and availability for seniors with low incomes in the next several decades.

In 2021, the Medfield Board of Selectmen and Town Meeting approved the sale of the property known as "Hinkley South" located off Ice House Road, adjacent to the CENTER for \$750,000 for the development of 24 age-restricted housing units, 25 percent of which are set aside as affordable units. The Board of Selectmen have called a Special Town Meeting for June 2022 to request approval of the sale of portions of the former Medfield State Hospital to Trinity Financial for the redevelopment of 334 rental units, 25 percent of which will be set aside as affordable units.



## LOCAL ECONOMY

According to the Massachusetts Department of Labor, in 2019, Medfield had 423 establishments that employed an average of 2,996 people per month, 67% of whom commute from other towns to work in Medfield. According to the Massachusetts Department of Labor 2021 Wage Report, the highest paying industries in Medfield are Management of Companies and Enterprises and Scientific Research. The lowest paying industries include schools and instruction workers, hospitality, and food service workers. The Town's largest private employers other than the Town are Shaw's (125) and Montrose School, an independent girls school (58).

Top 10 Local Economy Industries				
Description	No. of Establishments	Total Wages	Average Monthly Employment	Average Weekly Wages
Total, All Industries	423	\$40,416,017	2,996	\$1,038
Management of Companies and Enterprises	5	\$1,429,076	9	\$12,214
Scientific research and development services	7	\$1,857,889	32	\$4,466
Software publishers	5	\$638,127	12	\$4,091
Securities and commodity contracts brokerage	3	\$453,689	9	\$3,878
Merchant wholesalers, nondurable goods	7	\$1,706,321	40	\$3,281
Advertising, PR, and related services	4	\$255,443	6	\$3,275
Securities, commodity contracts, investments	9	\$622,562	16	\$2,993
Architectural and engineering services	8	\$417,899	13	\$2,473
Electronic markets and agents and brokers	12	\$971,421	31	\$2,410
Wholesale Trade	30	\$3,338,834	110	\$2,335



# FINANCIAL POLICIES

**Adopted: July 31, 2018**

**Revised: January 2022**

## I. Purpose

To provide guidance to Town Departments, Boards, and Town Meeting in establishing annual budgets and long-term financial planning. The goals of the policies are as follows:

- To adopt an approach to financial planning, spending, and taxation that is consistent with the Town's long-term goals and plans.
- To protect against variations in Town revenues outside the control of the Town government and its residents to ensure adequate funding of necessary Town services in times of economic distress.
- To provide stability and minimize variations in the tax, water, and sewer rates, and to spread the cost of providing needed services fairly across residents and businesses over time.
- To maintain adequate reserves that can be used in times of emergency to avoid cuts to necessary services and increased tax burdens in times of economic stress for citizens and the Town Government.
- Recognizing the need to invest and preserve the significant investment the Town has made in its capital facilities and will make over the coming years; the Town must adequately fund capital budgets necessary to maintain capital assets that support the provision of municipal services to the Town's residents and businesses.
- To maintain a high bond rating and an affordable level of debt over time.
- In pursuit of the above objectives, to take a long-term approach to budgeting that promotes stability in the tax burden over time, and that minimizes the risk that short-term considerations will disrupt the Town's long-term planning and funding strategies.

## II. Capital Expenditures

### A. Capital Budget & Capital Building Plan

#### 1. Capital Budget

Consistent with the Town Charter, the Town shall maintain a 5-year Capital Budget updated annually by the Capital Budget Committee after the Annual Town Meeting. The Capital Budget Committee shall submit a proposed Capital Budget to the Board of Selectmen no later than October 15 each year. Upon approval by the Board of Selectmen, the capital budget will be effective until a new capital budget is adopted. The 5-year Capital Budget will be reviewed annually by the Warrant Committee as part of its budget review process for each Town Meeting.



The Capital Budget Committee is responsible for analyzing proposed capital investments and making a recommendation to the Board of Selectmen about which capital assets should be added, repaired, replaced, or updated and when that should be done. Departments should not acquire capital assets outside of the capital budgeting process defined herein, including the introduction of new information systems, unless they are prepared to support the life cycle costs of that capital asset within their own Department budgets. In submitting the proposed 5-year Capital Budget to the Board of Selectmen, the Capital Budget Committee shall provide a rationale and its priority relative to other requests for each proposed expenditure included within the 5-year Capital Budget.

The 5-year Capital Budget shall include all (1) building repairs, system upgrades, alterations, or improvements with a useful life of more than 5 years, (2) road improvements planned to be funded through Chapter 90 funds; (3) vehicle replacements and old vehicle dispositions; (4) information technology infrastructure; (5) Water & Sewer projects and infrastructure, excluding planned maintenance of existing equipment; and (6) other items with a useful life of more than 5 years or costing more than \$15,000.

The 5-year Capital Budget shall include the projected cost of any items approved for inclusion therein and projected funding source (i.e., tax levy, borrowing, Capital Stabilization Funds, Chapter 90 funds, departmental revolving funds, grant funds). No items shall be included on the 5-year Capital Budget without a projected funding source. All capital items to be purchased shall be included on the 5-year Capital Budget, regardless of funding source.

Items should only be submitted for the 5-year Capital Budget if they are necessary to the provision of services approved by the Annual Town Meeting, and, generally, are considered replacements, repairs, or non-major (i.e., not requiring Permanent Planning and Building Committee review) upgrades of existing capital assets.

Any department that wishes to acquire new capital assets that qualify as items that could be included in the 5-Year Capital Budget, and those that want those new assets to be maintained as part of the capital budget must submit a request before acquiring those assets to formally include them in the list of capital assets supported by the 5-year Capital Budget. Requests for new capital assets should be accompanied by (1) an explanation of the expected carrying costs, replacement costs, and a timetable for replacement; (2) an explanation of which departments or personnel will be involved in maintaining those assets; (3) an explanation of the resources, currently in place within the department, to cover the routine maintenance of those assets; and (4) confirmation of the information provided by the maintaining department, along with acknowledgement of the responsibilities the maintaining department is accepting to care for the capital asset after it is acquired. For example, no department should ask to acquire an additional vehicle as part of its capital budget request without review and approval by the DPW Director. By way of further example, no department should acquire additional information technology programs, hardware, or other assets without review and approval of the Director of Information Technology.



For items to be funded by the general tax levy, the Capital Budget Committee shall recommend a consistent level of levy usage based on the Town's capital needs over the course of the 5-year capital plan in an effort to permit predictable operational budgets.

Items not included within the 5-year Capital Budget shall only be funded via the capital budget in the case of an emergency that could not have been anticipated at the time the most recent 5-year Capital Budget was adopted. Items required to maintain capital assets that have not been accepted for support from the capital budget shall not be funded via the capital budget.

## 2. Capital Building Maintenance Plan

The Town shall maintain a 20-year Capital Building Maintenance Plan ("20-Year Capital Plan") for building-related investments and repairs. The 20-year Capital Plan will assess whether it is preferable to address the issues identified therein by repair or replacement of the building. The plan will include estimates of the total cost of the proposed capital repairs, an estimate of when those costs will be incurred, and prioritize the proposed capital repairs. The 20-year Capital Plan shall be updated every 5 years by the Director of Facilities with the assistance and approval of the Permanent Planning and Building Committee, or at the completion of a building project under the supervision of the Permanent Planning and Building Committee. The Facilities Master Plan maintained by the Permanent Planning and Building Committee pursuant to Chapter 10-20I of the Code of the Town of Medfield shall be incorporated into the 20-year Capital Plan.

Once approved by the Permanent Planning and Building Committee, the 20-year Capital Plan will be submitted to the Board of Selectmen and the School Committee for their approval. This submission will include an analysis by the Permanent Planning and Building Committee of the impact the committee's recommendation will have on the town's long-term debt profile and the resulting projected debt services costs that will entail. While the Director of Facilities and the Permanent Planning and Building Committee will recommend which items should be included in the 20-Year Capital Plan, the Board of Selectmen and the School Committee have final responsibility for defining which items are designated for inclusion in the 20-year Capital Plan and their priority.

It is the intention of this Policy that capital expenditures included in the 20-Year Capital Plan will be paid out of the Municipal Buildings Capital Stabilization Fund designated in Section II(B) below according to the terms of the town's Municipal Buildings Capital Stabilization Fund. No item shall be recommended for funding from the Municipal Buildings Capital Stabilization Fund unless approved for inclusion as part of the 20-year Capital Plan.

## B. Municipal Buildings Capital Stabilization Fund

The Municipal Buildings Capital Stabilization Fund (the "Municipal Buildings Stabilization Fund") is authorized to fund capital expenditures related to new construction, capital repairs,



and improvements to municipal buildings and their structural and systemic components, as defined in the 2017 Municipal Facilities Evaluation and Capital Plan developed by the Director of Facilities, and thereafter in the 20-year Capital Plan described in Section II(A)(2). It is not the intention of this fund that the full amount be spent in any one year, but that funds accumulate for use according to the 20-year Capital Plan and as specifically appropriated as part of the 5-Year Capital Budget.

At the 2018 Annual Town Meeting, Town Meeting approved the creation of the Municipal Buildings Stabilization Fund, which was subsequently funded by voters with a \$1 million stabilization fund override. Each year thereafter, the Board of Selectmen are responsible for voting to appropriate funds into the Municipal Buildings Stabilization Fund. The stabilization fund override vote grants the Board of Selectmen the authority to increase the appropriation by a maximum of 2.5 percent per year. While it can be expected that the Board of Selectmen will appropriate the full 2.5 percent increase each year, there may be circumstances where the Board of Selectmen will decide to appropriate less than the full authorized amount for the fund. This situation could apply when:

- A lower annual amount is sufficient to fund the then-current 20-year Capital Plan; or
- An alternative source of funding (debt exclusion, federal or state grant, sale of town land) has been identified to fund all or a portion of the 20-year Capital Plan.

In exercising its discretion over the amount of funds to be appropriated to the Municipal Buildings Stabilization Fund each year, the Board of Selectmen will need to keep in mind that, under the provisions of a Stabilization Fund override, any reduction in funding from the limit authorized by the voters in an override vote results in a permanent reduction in the limit of funding that is authorized going forward from the year the lower amount is appropriated by the Board of Selectmen.

Before voting to approve an amount lower than the full amount of the designated levy limit approved by the voters, the Board of Selectmen will provide notice to, or consult with, the School Committee, Permanent Planning & Building Committee, Capital Budget Committee, and Warrant Committee of its intent to do so and provide those committees the opportunity to be heard before holding a final vote on appropriating a lower amount than that approved by the voters.

An article will be placed on each Annual Town Meeting Warrant to appropriate the funds necessary out of the Municipal Buildings Stabilization Fund, subject to availability, to fund the projects identified in the 20-year Capital Plan and approved for inclusion in the 5-year Capital Budget for that year. (NOTE: Approval for withdrawal of these funds from the Municipal Buildings Stabilization Fund will require 2/3 's approval by the voters at the Town Meeting at which this withdrawal is being requested.)



### C. Capital Stabilization Fund

At the 2021 Annual Town Meeting, Town Meeting approved the creation of the Capital Stabilization Fund. The Capital Stabilization Fund is authorized to fund the expenses of capital projects and the debt service related to capital projects, including equipment, vehicles, repairs to equipment and vehicles, public works improvements, and other non-building capital projects. Items not included within the 5-year Capital Budget shall only be funded from the Capital Stabilization Fund in the case of an emergency that could not have been anticipated at the time the most recent 5-year Capital Budget was adopted.

Each year, the Capital Budget shall be funded by the Capital Stabilization Fund. It is not the intention of this fund that the full amount be spent in any one year, but that funds accumulate for use according to the 5-Year Capital Budget. Over time, the Town shall have a goal of increasing the balance in the Capital Stabilization Fund so that it is sufficient to cover the Town's annual cash outlay for capital. (NOTE: Approval for withdrawal of these funds from the Capital Stabilization Fund will require 2/3 's approval by the voters at the Town Meeting at which this withdrawal is being requested.)

## III. Financial Forecasting and Trend Monitoring

Each year, the Town Administrator shall create a detailed budget forecast, in accordance with the Town Charter. The budget forecast shall include a five-year projection of revenues and expenditures for all operating funds. These forecasts will be used as planning tools in developing the following year's operating budget. The Town Administrator will provide the forecasts to the Board of Selectmen, Warrant Committee, and School Committee for use in their budget decision making.

To ensure the Town's revenues are balanced and capable of supporting desired levels of services, forecasts for property taxes, local receipts, and state aid will be conservatively based on historical trend analyses and will use generally accepted forecasting techniques and appropriate data.

## IV. Reserves and Free Cash

### A. Reserves

Reserves shall include funds available in Free Cash, other reserve accounts as determined by the Town Accountant, and stabilization funds, but excluding the Municipal Building Stabilization Fund (see below for explanation). The goal of these reserve accounts is to permit the Town to maintain its level of services during an economic downturn and minimize tax increases during times of economic distress. In addition, strong reserve balances can positively impact the Town's credit rating and, consequently, its long-term cost to fund major projects.



The Town shall have a goal of maintaining reserves of 9-12% but no less than 7.5% of its total budgeted annual expenditures. Total Annual Expenditures shall include General Fund expenditures in the proposed budget for the upcoming fiscal year, but shall exclude expenditures supported by the Enterprise Funds, Revolving Funds, and transfers to other funds. The reserves shall be calculated after Town Meeting approves the new fiscal year budget in order to account for any transfers approved into or out of the reserves by the Town Meeting.

These reserves may be drawn below the minimum level due to extraordinary circumstances, if approved by a vote of the Warrant Committee and Board of Selectmen. In no event shall the reserve accounts (including free cash) be permitted to fall below 2.5% of the Town's total budgeted annual expenditures.

Due to its dedicated source of funding through the stabilization fund override and due to restrictions on the use of funds in the Municipal Buildings Stabilization Fund, transfers into and out of the Municipal Buildings Stabilization Fund shall not be included in the General Fund expenditure calculation identified above, and the Town shall not include the balance in the Municipal Buildings Stabilization fund as a reserve for the purposes of calculating compliance with the Financial Policy.

In preparing the Annual Warrant Report, the Board of Selectmen will ask the Warrant Committee to determine whether the Warrant Committee's recommended budget and any alternative budget proposed in the Warrant Report are in compliance with the requirements in Section IV of this Policy. The Annual Warrant Report will display the measure of compliance mentioned above to show whether any proposed budget included in the Annual Warrant Report, if adopted by Town Meeting, complies with these financial policies. If the Warrant Committee's budget does not comply with Section IV of this Policy, the Warrant Committee and the Selectmen will include an explanation of why the budget is not compliant and the position of the Warrant Committee and the Selectmen as to why each body believes the Town Meeting should or should not adopt a budget that does not comply. If any alternative budget included in the Warrant Report does not comply with Section IV of this Policy, the proponent of such alternative budget will be invited to include an explanation as to why the Town Meeting should adopt a budget that does not comply, and the Warrant Committee and the Selectmen (if the Selectmen are not the proponent of the alternative budget), will be invited to include statements as to their respective positions on the alternative budget.

Upon certification of the Free Cash by the Commonwealth of Massachusetts in or around December, the Board of Selectmen will confirm that the financial policies have been met for the prior fiscal year. That confirmation from the Board of Selectmen will also appear in the Annual Warrant Report in addition to being published on the Town Website. If the Town is not in compliance with the financial policies as of the certification of Free Cash, the Selectmen will include an explanation in the Warrant Report and on the Town, Website explaining why, along with what actions, if any, are being taken to bring the budget back into compliance for the upcoming fiscal year.



## B. Free Cash

Whereas the Town strives to generate certified free cash in an amount equal to three to five percent of its annual expenditures, the Town shall maintain a Free Cash balance of at least 2.5% of the General Fund expenditures, defined in section A, in the proposed budget for the upcoming fiscal year. As much as practicable, the Town will limit its use of Free Cash to funding one-time expenditures (like capital projects, snow and ice deficits, or emergencies) and may appropriate any excess above 2.5 percent of General Fund expenditures to build reserves, offset unfunded liabilities, or offset budgetary impacts from approvals of special town meeting articles to keep the overall budget in line with Proposition 2 ½ limits.

The Town shall not utilize a Free Cash projection unless the projection is approved by a vote of the Warrant Committee and Board of Selectmen and is based on revenues received by the Town at the date of the vote.

## C. Enterprise Fund Retained Earnings

The Board of Water and Sewerage shall adopt a written Reserves and Retained Earnings policy for the Water Enterprise Fund and the Sewer Enterprise Fund. At a minimum, the policy shall require that each Enterprise Fund maintain a reserve amount of 20 percent of the Enterprise Fund's total budget. The reserves will be used to provide rate stabilization and to fund capital projects.

## D. Overlay

The Town uses the overlay account to offset unrealized revenue resulting from uncollected property taxes, abatements, and exemptions.

At the conclusion of each fiscal year, the Board of Assessors shall submit to the Town Administrator and the Town Accountant an update of the overlay account with data that includes, but is not limited to, the gross balance, potential abatement liabilities, and any transfers to surplus. If the balance exceeds the amount of potential liabilities, the Board of Selectmen may request that the Board of Assessors vote to declare those balances surplus and available for use by the Town to fund one-time expenses, transfer to the Town's stabilization funds or to free cash.

## V. OPEB

The Town shall continue to appropriate funds annually to the OPEB trust fund in an amount no less than \$500,000 in the fiscal year after this policy is adopted, with the goal of increasing that contribution 5% annually thereafter. This target is subject to revisions based on changes to applicable accounting guidance and actuarial reports.



## VI. Proceeds from the Sale of Town Assets

To the extent permitted by law, the proceeds of any sales of town land or other assets shall be deposited in a reserve, stabilization, trust, or other undesignated fund (or reserve against) the Town's long-term liabilities, or to retire existing debt, or otherwise to reduce long-term, nonrecurring liabilities. Upon Board of Selectmen approval, proceeds of the sale of other Town assets (excluding land), may be used by the department that generates proceeds to offset previously approved capital expenditures or to fund other one-time expenditures.

### References and Attachments:

- Town of Medfield – Financial Policies Measure of Compliance
- Massachusetts Division of Local Services: [Special Purpose Stabilization Funds](#)
- [Medfield 20 Year Municipal Facilities Evaluation and Capital Plan](#)
- Bond Covenants (reviewing with bond counsel)



## GLOSSARY OF TERMS

**Abatement** – A reduction or elimination of a levy imposed by a governmental unit, applicable to tax levies, motor vehicle excise, fess, charges, and special assessments.

**Accounting System** – The total structure of records and procedures which identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups, and organizational components.

**Accrued Interest** – In an original governmental bond sale, accrued interest is the amount of interest which has accumulated on the bonds from the day they are dated, up to but not including, the date of delivery (settlement date).

**Amortization** – The gradual elimination of an obligation, such as a bond, according to a specified schedule of times and amounts. The principal amount of a home mortgage, for example, is amortized by monthly payments.

**Appropriation** – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Only a town meeting, council or the school committee can authorize money appropriated for one purpose to be used for another. Any amount which is appropriated may be encumbered. Any part of a “general” appropriation not spent or encumbered by June 30 automatically reverts to the undesignated fund balance which may result in Free Cash. If departments know of remaining unpaid bills at the close of the fiscal year and properly notify the accountant (Chapter 41, § 58), the departmental appropriation is encumbered to extend the general spending authorization until such time that the bill is paid, or it is decided not to spend the funds. If these encumbrances are not acted on within a year, the accountant generally notifies the department and closes them out. A special warrant article/appropriation, on the other hand, may carry forward from year to year until spent for the designated purpose or transferred by town meeting vote to another account.

**Arbitrage** – As applied to municipal debt, the investment of tax-exempt bond or note proceeds in taxable higher yielding securities. This practice is restricted under Section 103 of the Internal Revenue Service (IRS) Code, and (beyond certain limits) earnings are required to be rebated (paid) to the IRS.



**Assessed Valuation** – A valuation set upon real estate or other property by a government as a basis for levying taxes. In Massachusetts, assessed valuation is based on “full and fair cash value,” the amount a willing buyer would pay a willing seller on the open market. Assessors must collect, record, and analyze information about the physical characteristics of the property and the market in order to estimate the fair market value of all taxable properties in their communities.

**Audit** – An examination of systems, procedures, and financial data by a certified accountant, reporting on the fairness of financial statements and compliance with statutes and regulations. (The audit is a valuable management tool for evaluating the fiscal performance of a community).

**Audit Report** – The product of an audit prepared by an independent auditor. The report often includes (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions; (d) financial statements and schedules; and (e) statistical tables, supplementary comments, and recommendations.

**Authentication** – see Certification.

**Available Funds** – These are funds established through previous appropriations or results of favorable conditions. These may be appropriated to meet emergency or unforeseen expenses, large one-time or capital expenditures. Examples: Free Cash. Stabilization Fund, Overlay Surplus, Water Surplus, and enterprise retained earnings.

**Balance Sheet** – A statement which discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

**Basis of Accounting** – Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported on the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. All governmental funds and expendable trust and agency funds could be accounted for using the modified accrual method of accounting. Their revenues are recognized when they become measurable and available, as net current assets, with the following guidelines: Property taxes, excise taxes, departmental and governmental receivables are recorded as revenue when received in cash, as well as amounts received during the first 60 days of the following fiscal year. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due. All proprietary funds and nonexpendable trust and pension trust funds are accounted for using the accrual basis of accounting. Their



revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

**Betterments (Special Assessments)** – Whenever a specific area of a community receives benefit from a public improvement (e.g. water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the cost it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full, or the property owner may request the assessors apportion the betterment over 20 years. Over the lifetime of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond** – A written promise to pay a specified sum of money, called the face value (par value) or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a longer period of time.

**Bond Anticipation Note (BAN)** – Once borrowing for a specific project has been approved by two-thirds vote of town meeting or city council and prior to issuing long- term bonds, short-term notes may be issued to provide cash for initial project costs. BANs may be issued for a period not to exceed five years, but with the reduction of principal after two years (Chapter 44, § 17). The final maturity date of the project borrowing, beginning from the date the short-term note was issued, may not exceed the term specified by statute (Chapter 44, §§ 7 and 8). BANs are full faith and credit obligations.

**Bond Authorization** – see Debt Authorization.

**Bonds Authorized and Unissued** – Bonds which a government has been authorized to sell but has not yet done so. Issuance at this point is only contingent upon action by the Treasurer and Mayor or Selectmen.

**Bond Counsel** – An attorney or law firm engaged to review an opinion upon legal aspects of a municipal bond or note issue.

**Bond Issue** – Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bonds Payable** – The face value of bonds issued and unpaid.



**Bond Premium** – The excess of the price at which a bond is acquired or sold over its face value. An example is a \$1,000 bond which sells for \$1,010. The premium equals \$10.

**Budget** – A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given period and the proposed means of financing them. A budget may be “preliminary” – the financial plan presented to the Town Meeting, or “final” – the plan approved by that body. The budget should be separated into basic units, either by department, program, or service. The format is important because by classifying by service or department, the budget is clearly defined and more easily understood by both local officials and Town Meeting.

**Capital Budget** – An annual appropriation or spending plan for capital expenditures (tangible assets or projects that cost at least \$25,000 and have a useful life of at least five years). This budget should recommend the method of financing for each item recommended and identify those items which are recommended to be deferred due to scarce resources.

**Capital Expenditures/Improvements** – These are items generally found in the capital budget, such as construction, acquisitions, site development, major repairs or replacement to capital facilities and public ways and overhead costs. The fees for architects, engineers, lawyers, and other professional services plus the cost of financing, advance planning may be included.

**Capital Improvement Program** – A comprehensive schedule for planning a community’s capital expenditures. It coordinates community planning, fiscal capacity, and physical development. While all the community’s needs should be identified in the program, there should also be a set of criteria which prioritizes the expenditures. The capital program is a plan for capital expenditures that extends five years beyond the capital budget and is updated yearly.

**Capital Outlay Expenditure Exclusion** – A vote by a community at an election to exclude payments for a single year capital project from the levy limit. The exclusion is limited to one year and may temporarily increase the levy above the levy ceiling.

**Cash** – Currency, coin, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agency designated as custodian of cash and bank deposits.

**Cash Management** – The process of managing monies of a local government in order to insure maximum cash availability and maximum yield on short-term investment of idle cash.



**Cemetery Perpetual Care** – These funds are donated by individuals for the care of grave sites. According to Chapter 114, § 25, funds from this account must be invested and spent as directed by perpetual care agreements. If no agreements exist, interest (but not principal) may be used as directed by the cemetery commissioners for the purpose of maintaining cemeteries.

**Certification** – The action of a bank or trust company (or DOR's Bureau of Accounts for State House Notes) in certifying the genuineness of the municipal signatures and seal on a bond issue. The certifying agency may also supervise the printing of bonds and otherwise safeguard their preparation against fraud, counterfeiting, or over-issue. Also known as Authentication.

**Cherry Sheet** – Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification from the Commissioner of Revenue of the next fiscal year's state aid and assessments to communities and regional school districts. State aid to municipalities and regional school districts consists of two major types – distributions and reimbursements. Distributions provide funds based on formulas while reimbursements provide funds for costs incurred during a prior period for certain programs or services. In addition, communities may receive "offset items" which must be spent on specific programs. Cherry Sheet Assessments are advanced estimates of state assessments and charges and county tax assessments. Local assessors are required to use these figures in setting the local tax rate. (Because these figures are estimates, it should be noted that based on filing requirement and/or actual data information the final aid or assessment may differ.)

**Cherry Sheet Offset Items** – Local aid accounts which may be spent without appropriation in the budget, but which must be spent for specific municipal and regional school district programs. Current offset items include School Choice Receiving Tuition and Public Libraries.

**Classification of Real Property** – Assessors are required to classify all real property according to use into one of four classes: Residential, Open Space, Commercial, and Industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners (see Classification of the Tax Rate).

**Classification of the Tax Rate** – In accordance with Chapter 40, § 56, the Selectmen vote to determine the tax rate options. Based on the residential factor adopted (see Residential Factor), any community may set as many as four different tax rates for: residential property; open space; and commercial, industrial, and personal property.



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**Collective Bargaining** – The negotiations between an employer and union representative regarding wage, hours, and working conditions.

**Conservation Fund** – This fund may be expended for lawful conservation purposes as described in Chapter 40, § 8C. This fund may also be expended for damages related to the taking of land by eminent domain provided that such taking has first been approved by a two-thirds vote of the city council or town meeting.

**Debt Authorization** – Formal approval to incur debt by municipal officials, in accordance with procedures stated in Chapter 44, specifically §§ 1, 2, 3, 4a and 6-15.

**Debt Burden** – The level of debt of an issuer, usually as compared to a measure of value (debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden is used in referring to debt service costs as a percentage of the annual budget.

**Debt Exclusion** – This is a vote by a municipality at an election to exclude debt service payments for a particular capital project from the levy limit. The amount necessary to cover the annual debt service payment is added to the levy limit for the life of the debt only. A debt exclusion may temporarily increase the levy above the levy ceiling.

**Debt Limit** – The maximum amount of debt which a municipality may have authorized for qualified purposes under state and self-imposed ceilings.

**Debt Service** – The cost (usually stated in annual terms) of the principal retirement and interest of any particular issue.

**Default** – Failure to pay principal or interest when due.

**Encumbrance** – Obligations in the form of purchase orders, contract, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enterprise Funds** – An accounting mechanism which allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy. With an enterprise fund, all costs of service delivery, direct, indirect, and capital costs, are identified. This allows the community to recover total service costs through user fees if it so chooses. Enterprise accounting also enables communities to reserve the “surplus” or retained earnings generated by the operation of the enterprise rather than closing it out at year end. According to Chapter 44, § 53F½, all the services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.



**Equalized Valuations (EQVs)** – The determination of the full and fair cash value of all property in the Commonwealth which is subject to local taxation. EQVs have historically been used as variables in distributing certain state aid accounts, and for determining county assessments and certain other costs. The Commissioner of Revenue, in accordance with Chapter 58, § 10C, is charged with the responsibility of biannually determining an equalized valuation for each town and city in the Commonwealth.

**Estimated Receipts** – Estimates of state and local miscellaneous receipts based on previous year's receipts deducted by the Assessors from gross amount to be raised by taxation.

**Excess and Deficiency** – Also called the “surplus revenue” account, this is the amount by which cash, accounts receivable and other assets exceed the liabilities and reserves.

**Excess Levy Capacity** – The difference between the levy limit and the amount of real and personal property taxes actually levied in a given year. Annually, the board of Selectmen and council must be informed of excess levying capacity and evidence of such acknowledgement must be submitted to DOR when setting the tax rate.

**Exemptions** – Upon approval of an application to the Board of Assessors, these are full or partial discharges from the obligation to pay a property tax by statute on particular categories of property or persons. Examples include hospitals, schools, houses or worship, and cultural institutions that are of benefit to the community. In addition, exemptions may be granted for qualified veterans, blind individuals, surviving spouses, persons over 70 years of age, and certain financial hardships.

**Expenditure** – The spending of money by the town or city for programs within the approved budget.

**Federal Aid Anticipation Note (FAAN)** – A short-term loan issued to be paid off at the time of receipt of a federal grant. FAANs are full faith and credit obligations.

**Fiduciary Funds** – Fiduciary funds account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governments, and other funds. These include expendable trust, non-expendable trust, pension trust, and agency funds. Non-expendable trust and pension trust funds are accounted for in essentially the same manner as proprietary funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.



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**Financial Advisor** – An individual or institution which assists municipalities in the issuance of tax-exempt bonds and notes. This function in Massachusetts is performed either by the public Finance Department of a commercial bank or a non-bank advisor.

**Fiscal Year** – The Commonwealth, state, and municipalities (as of 1974) operate on a fiscal year which begins on July 1 and ends on June 30. The number of the fiscal year is that of the calendar year in which the fiscal year ends, e.g. the 2016 fiscal year, July 1, 2015, to June 30, 2016, usually written as FY16 or FY2016. This, however, no longer coincides with the fiscal year followed by the federal government, for beginning in 1976 the federal fiscal year was changed to begin on October 1 and end on September 30.

**Fixed Costs** – These are costs which are legally or contractually mandated. (Examples: retirement, FICA/Social Security, insurances, debt service or interest.)

**Float** – The amount of money making up the difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Foundation Budget** – The target set for each school district defining the spending level necessary to provide an adequate education for all students. The Foundation Budget is comprised of both local effort and state aid.

**Free Cash** – (Also Budgetary Fund Balance) Funds remaining from the operations of the previous fiscal year which are certified by DOR's Director of Accounts as available for appropriation. Remaining funds include unexpended free cash from the previous year, receipts in excess of estimates shown on the tax recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount of remaining funds which can be certified as free cash. The calculation of free cash is made based on the balance sheet, which is submitted by the community's Auditor, Accountant or Comptroller. Typically, a community will attempt to maintain a free cash balance of between 3 and 5 percent of its total budget as a hedge against unforeseen expenditures, to insure there will be an adequate reserve to prevent sharp fluctuations in the tax rate, and to prevent expensive short-term borrowing. (Maintenance of an adequate free cash level is not a luxury but a necessary component of sound local fiscal management. Credit rating agencies and other members of the financial community expect municipalities to maintain free cash reserves; judgments regarding a community's fiscal stability are made, in part, on the basis of free cash.) Also see Available Funds.



**Full Faith and Credit** – A legal pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund** – An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting** – Organizing the financial records of a municipality into multiple funds. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the General Fund and Enterprise Funds. Communities whose accounting records are organized according to the Uniform Massachusetts Accounting System use multiple funds.

**General Fund** – This non-earmarked fund is used to account for most financial resources and activity governed by the normal Town Meeting/City Council appropriation process.

**General Obligation Bonds** – Bonds issued by a municipality which are backed by the full faith and credit of its taxing authority.

**Governing Body** – The board, committee, commissioners, or other legislative body of a governmental unit, including the school committee of a municipality.

**Indirect Cost** – Costs of a service not reflected in the service's operating budget. A determination of these costs is necessary to analyze the total costs of service delivery. (An example of an indirect cost of providing water service would be health insurance costs for water employees.)

**Interest** – Compensation paid or to be paid for the use of money, including interest payable at periodic intervals or as discount at the time a loan is made.

**Interest Rate** – The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments** – Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.



**Judgment** – An amount to be paid or collected by a governmental unit as a result of a court decision, including a condemnation award in payment for private property taken for public use.

**Land Fund** – A fund established in FY86 to which may be added an annual appropriation earmarked for the acquisition of land or debt service on designated land purchases.

**Law Enforcement Trust Fund** – A revolving fund established to account for a portion of the proceeds from the sale of property seized from illegal drug-related activities. Funds may be expended to defray certain qualified law enforcement costs as outlined in Chapter 94C, § 47. Funds from this account may be expended by the police chief without further appropriation.

**Legal Opinion** – An opinion by an attorney or law firm that bonds have been legally issued by a public body, and that the bonds are exempt from federal income taxes and some Massachusetts taxes under existing laws, regulations, and rulings.

**Levy Ceiling** – The maximum tax assessed on real and personal property may not exceed 2.5 percent of the total full and fair cash value of all taxable property (Chapter 59, § 21C). Property taxes levied may exceed this limit only if the community passes a capital outlay expenditure exclusion, a debt exclusion, or a special exclusion.

**Levy Limit** – The maximum amount a community can levy in a given year. The limit can grow each year by 2.5 percent of the prior year's levy limit (Chapter 59, § 59C(f,g,k)) plus new growth and any overrides. The levy limit can exceed the levy ceiling only if the community passes a capital expenditure exclusion, debt exclusion or special exclusion.

**Line-Item Budget** – A budget which focuses on inputs of categories of spending, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid** – Revenue allocated by the Commonwealth to towns, cities, and regional school districts. Estimates of local aid are transmitted to towns, cities, and districts annually by the “Cherry Sheet.” Most of the Cherry Sheet aid programs are considered revenues of the municipality’s or the regional school district’s General Fund and may be spent for any purpose subject to appropriation.

**Local Appropriating Authority** – In a town, the town meeting has the power to levy directly a property tax. In a city, the city council has the power.



**Local Receipts** – Locally generated revenues other than real and personal property taxes and excluding enterprise fund revenues. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. Annual estimates of local receipts are shown on the tax rate recapitulation sheet.

**M.G.L. (or G.L.)** – Massachusetts General Laws, Annotated

**Massachusetts Clean Water Trust** – formerly the Massachusetts Water Pollution Abatement Trust – established in 1989 to improve the water quality in the Commonwealth through the provision of low-cost capital financing to cities, towns and other eligible entities.

**Massachusetts Municipal Depository Trust** – Founded in 1977, it is an investment program in which municipalities may pool excess cash. It is under the supervision of the State Treasurer.

**Massachusetts School Building Authority** – a quasi-independent government authority created to reform the process of funding capital improvement projects in the Commonwealth's public schools

**Maturity** – The date upon which the principal of a bond becomes due and payable.

**Minimum Required Local Contribution** – The minimum that a town or city must appropriate from property taxes and other local revenues for the support of schools.

**Moody's Investment Services, Inc.** – One of the leading municipal bond rating agencies.

**Municipal(s)** – (As used in the bond trade) "Municipal" refers to any governmental unit below or subordinate to the state. "Municipals" (i.e., municipal bonds) include not only the bonds of all local subdivisions such as towns, cities, school districts, special districts, but also bonds of states and agencies of the state.

**Municipal Revenue Growth Factor** – An estimate of the percentage change in a municipality's revenue growth for a fiscal year.

**Municipal Finance Oversight Board** – A board authorized by M.G.L. to review and approve applications by municipalities to exceed their statutory debt limit, define the term of borrowing for certain purposes and designate issues of "Qualified Bonds" under chapter 44a.



**Net School Spending (NSS)** – Includes both school budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must be equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education.

**New Growth** – the taxing capacity added by new construction and other increases in the property tax base. New growth is calculated by multiplying the value associated with new construction by the tax rate of the previous fiscal year. For example, FY2016 new growth is determined by multiplying the value of new construction in calendar 2014 (as valued on January 1, 2015) by the FY2015 tax rate.

**Note** – A short-term loan, typically of a year or less in maturity.

**Notice of Sale** – A detailed statement which is published to advertise the sale of municipal bonds by competitive bid.

**Objects of Expenditures** – A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses" or "capital outlay."

**Official Statement** – A document containing information about a prospective bond issue or a note issue which contains information about the issue and the issuer and is intended for the potential investor. The Official Statement is sometimes published with the Notice of Sale. It is sometimes called an Offering Circular or Prospectus.

**Operating Budget** – The plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Other Amounts to be Raised** – The amounts raised through taxation, but which are not appropriation items. Generally, these are locally generated expenditures (e.g., overlay, teacher pay deferral, deficits) as well as state, county, and other special district charges. Because these must be funded in the annual budget, special consideration should be given to them when finalizing the budget recommendations to Town Meeting. (see Tax Rate Recapitulation Sheet)

**Overlay** – (Overlay Reserve or Reserve for Abatements and Exemptions) An account established annually to fund anticipated property tax abatements and exemptions in that year. The overlay reserve is not established by the normal appropriation process, but rather on the tax rate recapitulation sheet.

**Overlay Deficit** – A deficit that occurs when the amount of overlay raised in a given year is



insufficient to cover abatements and statutory exemptions for that year. Overlay deficits must be provided for in the next fiscal year.

**Overlay Surplus** - Any balance in the overlay account of a given year more than the amount remaining to be collected or abated can be transferred into this account (see Overlay). Within ten days of a written request by the chief executive officer of a town or city, the assessors must provide a certification of the excess amount of overlay available for transfer. Overlay surplus may be appropriated for any lawful purpose. At the end of each fiscal year, unused overlay surplus is "closed" to surplus revenue, i.e. it becomes a part of free cash.

**Override** – A vote by a community at an election to permanently increase the levy limit. An override vote may increase the levy limit to no higher than the levy ceiling. The override question on the election ballot must state a purpose for the override and the dollar amount. (see Underride)

**Override Capacity** – The difference between a community's levy ceiling and its levy limit. It is the maximum amount by which a community may override its levy limit.

**Par Value** – The face amount of a bond, e.g. \$1,000 or \$5,000.

**Parking Meter Receipts Reserved for Appropriation** – This fund allows a community to charge for parking and to reserve these proceeds in a separate account. In accordance with Chapter 40, § 22A, the process may be used to offset certain expenses for the acquisition, installation, maintenance and operation of parking meters and the regulation of parking and other traffic activities.

**Paying Agent** – A bank or other institution which acts as the agent for a municipality in making bond interest and principal payments.

**PERAC** - The Public Employee Retirement Administration Commission – created for and dedicated to the oversight, guidance, monitoring, and regulation of the Massachusetts Public Pension Systems.

**Performance Budget** – A budget which stresses output both in terms of economy and efficiency.

**Personnel Services** – The cost of salaries, wages, and related employment benefits.

**Premium** – The amount by which the price exceeds the principal amount of a bond or par value.



**Principal** – The face amount of a bond, exclusive of accrued interest.

**Program Budget** – A budget which relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Property Tax Levy** – The amount of community can raise through the property tax. The levy can be any amount up to the levy limit plus exclusions.

**Purchased Services** – The cost of services that are provided by a vendor.

**Ratings** – Designations used by credit rating services to give relative indications of quality. Mood's ratings range from the highest Aaa down through Aa, A-1, A, Baa-1, Baa, Ba, B, Caa, Ca, C. Standard & Poor's ratings include AAA, AA, A, BBB, BB, B, CCC, CC, C, DDD, DD and D.

**Refunding** – System by which an issue is redeemed by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund** – An amount set aside annually within the budget of a town (not to exceed 5 percent of the tax levy for the preceding year) or city (not to exceed 3 percent of the tax levy for the preceding year) to provide a funding source for extraordinary and unforeseen expenditures. In a town, the Finance Committee can authorize transfers for this fund for "extraordinary and unforeseen" expenditures. Other uses of the fund require budgetary transfers by Town Meeting. In a city, transfers from this fund may be voted by the City Council upon recommendation of the Mayor.

**Residential Factor** – Adopted by a community annually, this governs the percentage of the tax levy to be paid by property owners. If local officials choose a low residential factor, (for example the statutory minimum set by the Commissioner of Revenue) residential property owners will pay a proportionately lower share of the total levy (split or multi-tax rate). A residential factor of "1" will result in the taxation of all property at the same rate (single tax rate).

**Retained Earnings** – An equity account reflecting the accumulated earnings of an enterprise fund, which may be used to fund capital improvements, to reimburse the General Fund for prior year subsidies, to reduce user charges and for enterprise deficits (operating loss).

**Revaluation (or recertification of property values)** – The Assessors of each community are responsible to develop a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the Assessors' analysis and consideration of many factors including, but not limited to, the results of an in-depth sales ratio study, the location



and style of properties, and the accuracy of existing property record information. Every three years, Assessors must submit property values to the state Department of Revenue for certification. Assessors must also maintain these values in the years between certifications. This is done so that each property taxpayer in the community pays his or her share of the cost of local government – no more or less – in proportion to the amount of money the property is worth.

**Revenue Anticipation Borrowing** – Cities, towns and districts may issue temporary notes in anticipation of taxes (TANs) or other revenue (RANs). The amount of this type of borrowing is limited to the total of the prior year's tax levy, the net amount collected in motor vehicle and trailer excise in the prior year and payments made by the Commonwealth in lieu of taxes in the prior year. According to Chapter 44, § 4, towns, cities and districts may borrow up to one year in anticipation of such revenue.

**Revenue Anticipation Note (RAN)** – A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond** – A bond payable from and secured by specific revenues and thereby not full faith and credit obligations.

**Revolving Fund** – Allows a community to raise revenues from a specific service and use those revenues to support the service without appropriation. For departmental revolving funds, Chapter 44, § 53E stipulates that each fund must be reauthorized each year at an annual town meeting or by city council action, and that a limit on the total amount which may be spent from each fund must be established at that time. The aggregate of all revolving funds may not exceed ten percent of the amount raised by taxation by the town or city in the most recent fiscal year, and no more than one percent of the amount raised by taxation may be administered by a single department or board. No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full-time employees. Revolving funds for other programs as provided by statute are still allowed, and a departmental revolving fund may be implemented in addition to or in conjunction with other existing statutory revolving funds, provided that the departmental revolving fund does not conflict with provisions of other revolving funds.

**Sale of Cemetery Lot Fund** – This fund is established to account for proceeds of the sale of cemetery lots. The proceeds must be used to offset certain expenses of the Cemetery Department under provisions of Chapter 114, § 43C.



**Sale of Real Estate Fund** – This fund is established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure. Chapter 44, § 63 states that such proceeds shall be applied first to the retirement of debt on the property sold. In the absence of such debt, funds may generally be used for purposes for which the town or city is authorized to borrow for a period of five years or more.

**Security** – For Massachusetts municipalities, bonds or notes evidencing a legal debt on the part of the issuer.

**Serial Bond** – A bond of an issue which has maturities scheduled annually over a period of years.

**Special Assessment** – see Betterments.

**Special Exclusion** – For a few limited capital purposes, a community may assess taxes above the amount of its levy limit or levy ceiling without voter approval. see Proposition 21/2 chapter in this Manual.

**Stabilization Fund** – An account from which amounts may be appropriated for any lawful purpose. Towns may appropriate into this fund in any year an amount not to exceed ten percent of the prior year's tax levy or a larger amount with the approval of the Director of Accounts. The aggregate of the Stabilization Fund shall not exceed ten percent of the town's equalized value, and any interest shall be added to and become a part of the fund. A two-thirds vote of town meeting or city council is required to appropriate money from the Stabilization Fund.

**Standard & Poor's Corporation** – One of the leading municipal bond rating agencies.

**State Aid Anticipation Note (SAAN)** – A short-term loan issued in anticipation of a state grant or aid.

**State House Notes** – Notes for towns, cities, counties, and districts certified by the Director of Accounts. State House Notes are generally less costly and easier to issue than conventional issues for borrowings. Therefore, these notes are more commonly used for temporary loans and smaller long-term issues.

**Surplus Revenue** – The amount by which cash, accounts receivable and other floating assets exceed the liabilities and reserves.



**Tailings** – This fund is reserved for unclaimed checks written on city or town accounts. The procedures for retaining money from unclaimed checks is outlined in Chapter 200A, § 9A. Written notice must be filed with the Clerk if these procedures are to be followed.

**Tax Rate** – The amount of tax stated in terms of a unit of the tax base, for example, \$14.80 per \$1,000 of assessed valuation of taxable property.

**Tax Rate Recapitulation Sheet (also Recap Sheet)** – A document submitted by a town or city to the Department of Revenue to set a property tax rate. The recap sheet shows all estimated revenues and actual appropriations which affect the property tax rate. (In order to issue the first-half semiannual property tax bills before October 1st, the recap sheet should be submitted to the Department of Revenue in September, or in December to issue the third quarterly property tax bills before January 1st.)

**Tax Title** – Collection procedure which secures a lien on real property and protects the municipality's right to payment of overdue property taxes. (Without following this procedure, the lien on real property expires if three years elapse from the October first following the assessment date, and the property is transferred. If amounts remain outstanding on the property after issuing a demand for overdue property taxes and after publishing a notice of tax taking, the Collector may take the property for the city or town. After properly recording the instrument of taking, the Collector transfers responsibility for collecting the overdue amounts to the Treasurer).

**Term Bond** – Bonds the entire principal of which matures on one date. Massachusetts municipal general obligation bonds are required by law to be retired on a serial basis.

**Trust Fund** – In general, a fund held for the specific purpose stipulated by a trust agreement. The Treasurer acts as custodian of trust funds and invests and expends such funds as stipulated by trust agreements or as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, interest but not principal may be expended as directed.

**Underride** – A vote by a community to permanently decrease the tax levy limit. As such, it is the exact opposite of Override.

**Underwriter** – For municipal debt issues, a commercial bank or securities dealer which purchases all or part of a new issue to sell the securities to investors. A group of underwriters is called a syndicate.



**Unfunded Pension Liability**- Unfunded pension liability is the difference between the value assigned to the retirement benefits already deemed by the town's employees and the assets the town's retirement system will have on hand to meet these obligations. The dollar value of the unfunded pension liability is driven by assumptions about interest rates at which a retirement system's assets will grow and the rate of future costs of living increases to pensioners.

**Uniform Massachusetts Accounting System (UMAS)** – A comprehensive and practical municipal accounting system that conforms to Generally Accepted Accounting principles (GAAP) for local governments. UMAS is regarded by the Department of Revenue as the professional standard for modern municipal accounting in Massachusetts. (Among the benefits of conversion to UMAS are increased consistency in reporting and record keeping and enhanced comparability of data among cities and towns.)

**Unreserved Fund Balance** – Also referred to sometimes as “surplus revenue account,” this is the amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to “stockholders’ equity” account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as “accounts receivable” may be taxes receivable and uncollected. (see Free Cash).

**Valuation (100%)** – Requirement that the assessed valuation must be the same as the market value for all properties; 100 percent valuation may offer greater equity in the redistribution of state aid to cities and towns based upon local real estate values.

**Warrant** – A list of items to be acted on by Town Meeting. (A treasury warrant, and the assessors’ warrant authorize the Treasurer to pay specific bills and the tax Collector to collect taxes in the amount and from the persons listed, respectively.)

**Water Surplus** – For water departments operating under Chapter 41, § 69B, any revenues in excess of estimated water receipts or unspent water appropriations close to a water surplus account. Water surplus may be appropriated to fund water-related general and capital expenses or to reduce water rates.

**Waterways Improvement Fund** – An account into which 50 percent of the proceeds of the boat excise are deposited. Use of these proceeds is limited to certain waterway expenses as outlined in Chapter 40, § 5G.

**Yield** – The net annual percentage of income derived from an investment. The yield of a bond reflects interest rate, length of time to maturity and write-off of premium or accrual of discount. (Also referred to as “yield to maturity.”)