

Town of Medfield FY2025 Annual Budget



TABLE OF CONTENTS

Section 1 – Introductory Information	1
Budget Message	2
Strategic Town Goals	10
Town Organization Charts	21
Position Summary Schedule	24
Budget Process & Calendar	27
Section 2 – Financial Overview	29
Revenue Overview	30
Three-Year Consolidated Financial Schedule	40
Fund Balance/Free Cash Summary	44
Stabilization Funds	49
Financial Forecast	51
Revenue Forecast Detail	57
Expenditure Forecast Detail	59
Section 3 – Departmental Budgets	63
Departmental Budget Summary	64
Administration	65
Accounting	75
Assessor	80
Treasurer/Collector	86
Town Clerk	91
Planning & Zoning	97
Facilities	107
Police	112
Fire	120
Building Inspections	126
Department of Public Works	130



Health	144
Council on Aging	150
Outreach	157
Library	170
Parks & Recreation	177
Section 4 – Medfield Public Schools	183
Budget Summary	184
Budget Development Process	186
Major Budget Components	187
Distribution of Budget Expenditure	188
Budget Distribution by Function	190
Circuit Breaker Summary	192
Enrollment	193
Budget vs. Actual	195
Section 5 – Non-Departmental Budgets	217
Non-Departmental Budget Summary	218
Debt Service	219
Pension, Benefits & Insurance	226
Other Non-Departmental Budgets	230
Section 6 – Capital Budget	232
Capital Budget Overview	233
FY2023-FY2027 Capital Improvement Plan (CIP)	251
FY2023-FY2027 CIP Projects by Funding Source	253
Municipal Buildings Capital Stabilization Fund	254
Section 7 - Appendices	256
Community Profile	257
Financial Policies	263



Glossary	271
Moody's Annual Comment on Medfield	287



Introductory Information



Budget Message

Introduction and Budget Overview

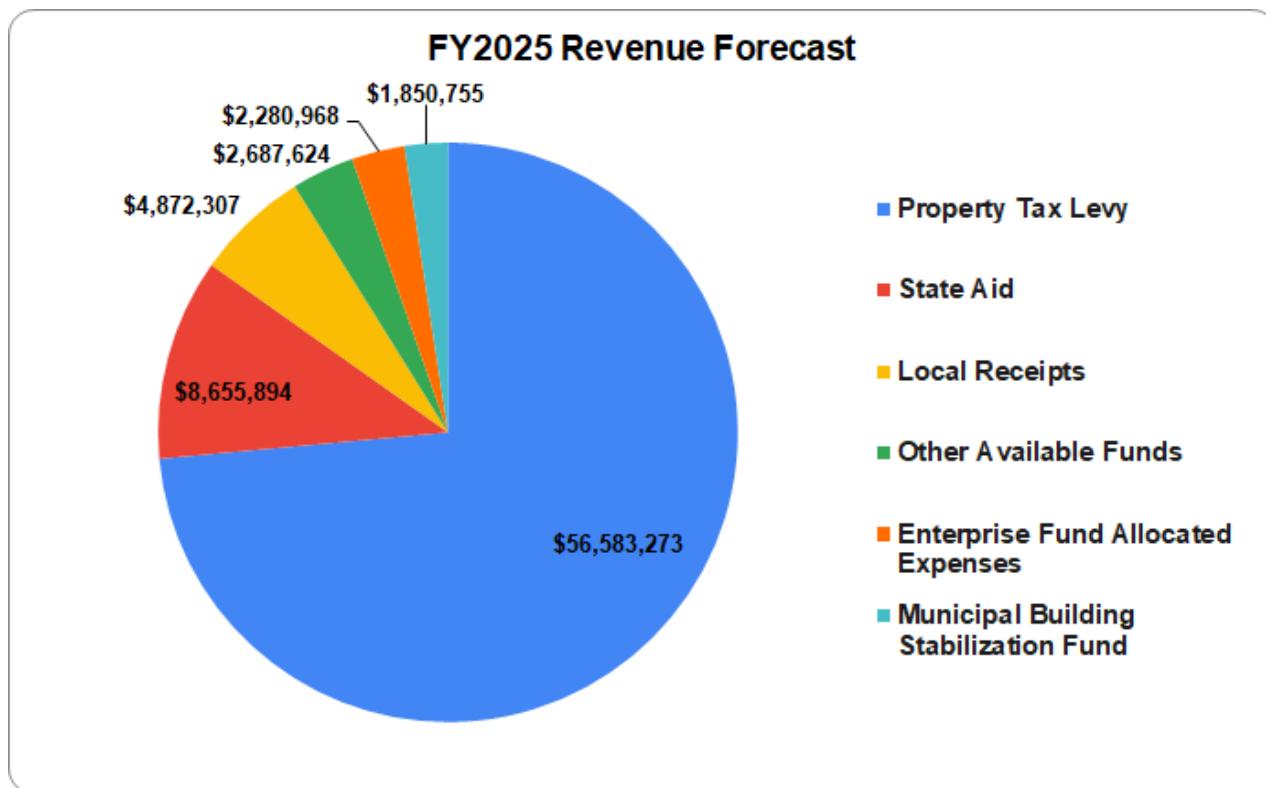
Each year, the Annual Town Meeting takes place for residents to consider a financial plan for the upcoming fiscal year, which begins on July 1st and ends the following June 30th. The operational needs of Town and School departments and other fixed costs are addressed through the annual operating budget. In addition, reserve building and long-term investment proposals are brought forward for town approval through other warrant articles. In total, the townspeople establish a financial framework to not only fund basic services but to achieve the town's strategic goals in a fiscally responsible and sustainable manner.

This year's budget process began earlier than in prior years, with clear guidance from the Warrant Committee for all departments to prepare budgets within the Proposition 2 ½ framework. After considering budgeted revenues, as well as shared fixed costs, the remaining revenues were allocated 75% to the School Department, and 25% to the Town Departments. Accordingly, Town and School departments were requested to submit Fiscal Year 2025 operating budget proposals with increases no greater than 4.8% (\$645,209) and 4.7% (\$1,935,627) from Fiscal Year 2024, respectively. This upfront guidance from the Warrant Committee led to a much more transparent and efficient budget process, and we look forward to building on this positive and collaborative momentum in the years to come.

Revenue Outlook

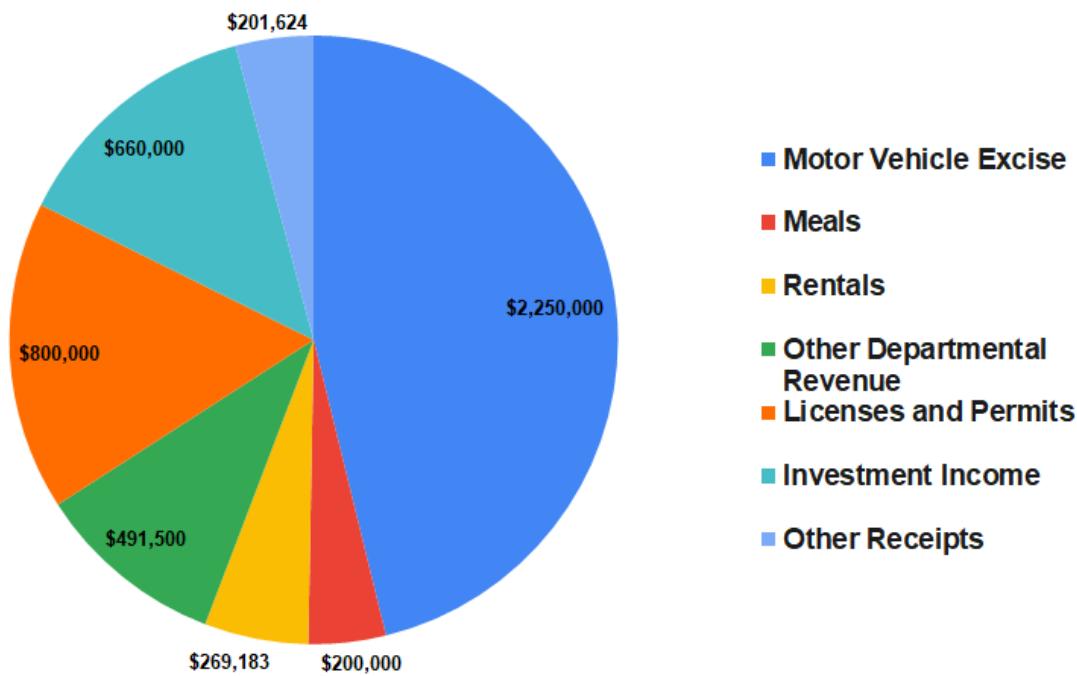
The tax levy is estimated to account for 71% of total revenues, of which almost 95% is made up of residential tax bills. These proportions are similar to prior years' trends, and the Select Board and other local officials are aware of the financial burden placed on residents. One of the Select Board's strategic goals, also identified in the Town-wide Master Plan, is to diversify the tax base. With that goal in mind, the Town utilized grant funding to evaluate potential zoning changes in the industrial extensive district near Route 27 and West Street to spur additional revenue growth. This year, proposed strategies to build up our reserves aim to address future financial impacts of the proposed elementary school project and the rising costs of special education.

On January 24th, 2024, Governor Healey released her FY2025 state budget proposal, which included a recommended 1.2% increase in state aid for Medfield. While the Commonwealth recently cited concerns over the state's revenue targets, we are cautiously optimistic that state aid will remain stable. The Town's financial management team continues to closely monitor this trend.



Despite uncertainty at the state level, Medfield's local receipt collections are expected to increase in Fiscal Year 2025. This expected growth is based on a thorough and careful analysis of each revenue source included in this category. While motor vehicle excise is expected to account for nearly half of the town's local receipts, most of the forecasted growth is due to higher interest rates increasing interest earned on the town's depository and investment accounts. Other additional increases are from the continued rise in the number and value of building permits and a cyclical increase in departmental revenue given that FY2025 will be a transfer station sticker renewal year.

FY2025 Local Receipts Estimates - \$4.87 million

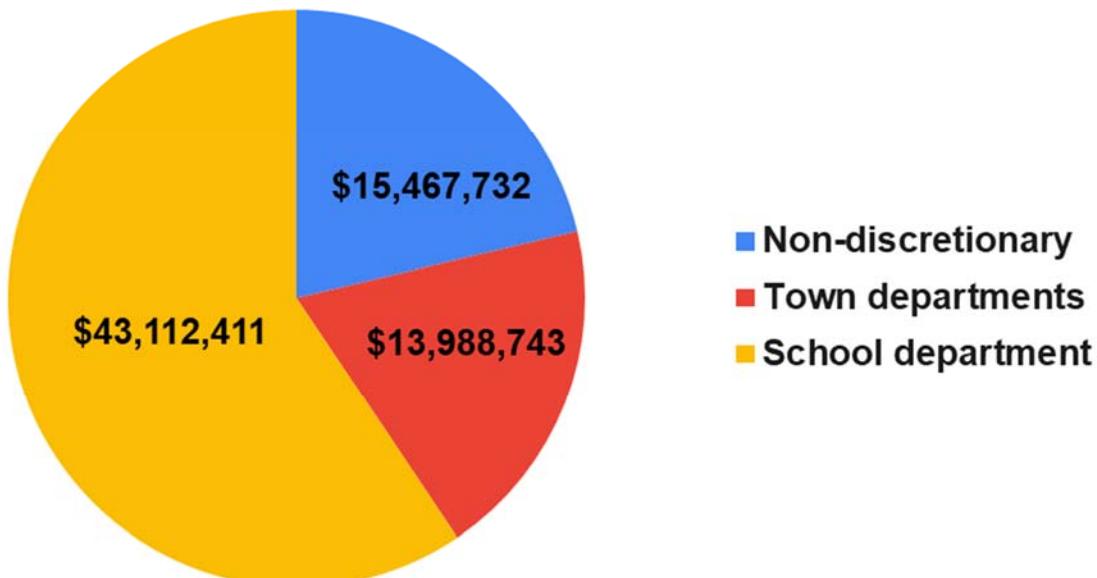


The Town also draws on various other accounts to fund or offset certain costs included in the budget. In FY2025, \$337,920 will be utilized from the Pension Reserve Trust Fund to offset a portion of Medfield's annual assessment from the Norfolk County Retirement System. Also, \$315,000 will be drawn from the Advanced Life Support (ALS) Revolving Fund for costs related to providing this service. A number of other ALS expenses will also be paid directly from this fund throughout the fiscal year.

Fixed and Shared Expenditure Outlook

Fixed and shared costs include debt service obligations, state, county, and regional school district assessments, health insurance for current and retired employees, and other similar expenditures. The budget forecasts that these costs will account for about 21% of operating spending in FY2025. Notably, the health insurance budget for active employees and retirees, the largest cost in this expenditure category, is nearly flat compared to FY2024. This is due to newly negotiated plan design changes to employee health insurance that will introduce a deductible to the HMO and PPO plans. For context, this budget line item increased by \$251,701 in FY2024, or 5.4%. The budgeted increase for FY2025 is just \$20,442, or .4%. The Town extends its gratitude to the members of the Public Employee Committee - Nancy McLaughlin (Teachers), Martha Moon (Retirees), Officer James Moses (Police), Firefighter Paul Schleicher (Fire), Diana Mileszko (Teaching Assistants), and Robert Bond (School Custodians, Food Service Workers, and Administrative Assistants) - for their thoughtful consideration during these negotiations that achieved savings for both taxpayers and our valued employees.

Comparison: Fixed vs. Departmental Costs



FY2025 will be the last year of debt service payments for several long-term obligations, contributing to the continued decrease of this budget line item. These include payments associated with the construction of The CENTER at Medfield, roof repairs at the Middle and High Schools, the purchase of the Sawmill Brook property, and various water main projects. It will also be the final year of payments for the purchase of the Medfield State Hospital campus. Most of these payments are funded via voter-approved debt exclusions, meaning as the obligations fully retire, the debt service payments no longer impact property tax bills.

School and Town Departmental Expenditure Outlook

The proposed budget for our public school system, which includes funding for teachers, administrative assistants, custodians, food service workers, and other personnel, will be increased by \$1,935,627 or 4.7%. This increase will allow the district to meet its collective bargaining obligations and cover the increasing costs of student transportation, out-of-district services, and supplies.

The proposed FY2025 spending plan for town departments builds upon a commitment to goals-based budgeting, aiming to achieve the strategic objectives set out by the Select Board within a responsible financial framework. The inclusion of a new Assistant Director for the Parks and Recreation Department reflects the Board's intention to continue to provide high-quality services to Medfield's youth. Additionally, elevating the current Conservation Agent position from part-time to full-time reinforces the Board's support of the Conservation Commission's mission to increase accessibility and maintenance of existing natural spaces.



The Town is currently undergoing a review of our non-union classification and compensation system structure. The Personnel Board and the Select Board will review the operational and financial implications of the study with the goal of presenting this plan at the 2025 Annual Town Meeting. In the interim, for consideration at this year's Annual Town Meeting, a 3% cost-of-living adjustment for all non-union Town personnel is included in the budget. The Personnel Board and the Select Board continue to work to ensure Medfield is competitive in an environment where it is increasingly difficult to retain and recruit highly qualified municipal staff that can deliver services to our residents.

Free Cash

Free cash is a term used for the Town's remaining, unrestricted funds at the close of the prior fiscal year. The state's Division of Local Services (DLS) recommends that free cash only be used for one-time, nonrecurring expenses. The Town's financial policies require that the Town maintain a free cash balance equal to at least 2.5% of its general fund expenditures after appropriations from Town Meeting.

In October 2023, DLS certified the Town of Medfield's Free Cash balance of \$5,142,311 for Fiscal Year 2023. This year's warrant proposes the following uses of free cash, which are in line with best practices and the town's financial policy:

Proposed Certified Free Cash Appropriations	
Revolving Funds (Article 5,7,8)	\$10,000.00
Dale Street/Rt. 27 Mitigation Fund (Article 12)	\$98,567.00
Transfer to Special Education Reserve Fund (Article 13)	\$200,000.00
Transfer to School Tax Impact Mitigation Fund (Article 14)	\$900,000.00
Transfer to Capital Stabilization Fund (Article 17)	\$700,000.00
Parks and Recreation Capital Projects (Article 18)	\$68,000.00
School Building Committee Feasibility Study (Article 19)	\$650,000.00
Transfer to OPEB Trust (Article 21)	\$551,250.00
375th Anniversary Trust (Article 24)	\$15,000.00
Select Board Economic Vitality Fund (Article 25)	\$15,000.00
Conservation Commission Pond Survey (Article 26)	\$20,000.00
MSH Maintenance and Security (Article 27)	\$50,000.00
Total	\$3,277,817.00



Outside of our traditional reserve fund appropriations, two new reserve funds are proposed in this warrant. First, the Special Education Reserve Fund would be utilized in upcoming fiscal years to pay for unanticipated or unbudgeted costs of special education, out-of-district tuition, or transportation. Establishment of this fund is proposed to address the unpredictable and rising nature of special education costs. The funds may only be accessed after the School District has applied for extraordinary relief from the state's circuit breaker fund. If the state denies or otherwise makes these funds unavailable, the School Committee and Select Board, by majority vote, can approve the use of this fund.

Second, the Elementary School Tax Mitigation Stabilization Fund is intended to establish a dedicated stabilization fund to help offset the future cost of the new elementary school project. While the School Building Committee works to develop a plan for the new elementary school project, we acknowledge the cost of the project continues to be a concern. A new school project could increase residential tax bills by roughly \$1,000 annually. With that in mind, the Town has proposed this funding mechanism to help offset the cost of a new school. The goal for this fund is to accumulate a balance of \$4-\$5 million before the Town will need to borrow for this project. The balance would be used to provide tax relief during the first three fiscal years after the debt is issued. Article 14 proposes to establish this fund and transfer \$900,000 in certified free cash as an initial appropriation to the fund. The Select Board will also identify additional sources of funding including the proceeds from existing and future land sales.

Financial Policy & Compliance

On February 6, 2024, the Select Board reviewed the town's financial policies to ensure the Fiscal Year 2024 budget satisfied the measures of compliance specified in the policy. The Select Board voted to certify that the annual budget met the policy. The Fiscal Year 2025 budget proposed by the Warrant Committee, if adopted by Town Meeting, will again comply with the town's financial policies.

FY2025 Financial Policy Measure of Compliance

	FY2024 Approved 1-Jul-23	FY2025 Estimated 1-Jul-24
General Fund Expenditures	\$68,627,856	\$73,091,572
Total Reserves	\$6,996,719	\$8,067,987
Reserves as a % of General Fund Expenditures	10.20%	11.04%

Reserves required to meet 9.0%	\$6,176,507	\$6,578,242
Budget Met 9.0% Requirement	YES	YES
Excess or Shortfall in Reserves to Meet 9.0%	\$820,212	\$1,489,745

Free Cash Balance	\$1,773,186	\$1,864,493
Free Cash as a % of Gen Fund Expenditures	2.58%	2.55%
Budget Met 2.5% Requirement	YES	YES



Free Cash Required by Policy	\$1,715,696	\$1,827,289
Difference in Free Cash Balance vs Required	\$57,490	\$37,204

* Per Financial Policy

Financial Considerations for MBTA Zoning Requirements Article

Medfield, along with 177 other MBTA Communities in Massachusetts, is in the process of navigating the requirements of the new Multi-Family Zoning Law. The law mandates MBTA Communities have at least one zoning district where multi-family housing is permitted as of right.

The state has linked compliance with the MBTA zoning requirements to the eligibility for many public funding sources. The Medfield State Hospital Redevelopment Project hinges on a successful public/private partnership. The Town is obligated to assist in the pursuit of grant funding for the public infrastructure portion of the project. Noncompliance with MBTA Zoning would compromise our ability to secure these grant funds and potentially make the State Hospital Project ineligible for the remaining \$25 million needed for public roadways and subsurface utilities and \$19.5 million in hazardous materials remediation. Medfield's non-compliance would therefore not bode well for the continued development of the former state hospital, leaving our residents responsible for the expected \$20 million liability of remediating the site if Trinity were to exit, as well as foregoing another \$25 million dollars in state funding for the construction of public utilities at the MSH site.

In addition to the risk to the MSH project, the Town would forego additional grant funds, which are key to keep departments operating at their full potential. Examples of recently received funds that are representative of the kinds of grants the Town could lose in the future that are linked to MBTA Zoning compliance include the Housing Choice Initiative (\$45,000 received in 2022-2023), Community Planning Grant (\$70,000 received in 2023), Municipal Vulnerability Preparedness Program (\$25,259 received in 2019), the Downtown Initiative Grant (technical assistance received in 2020), the Community Development Block Grant (\$540,000 awarded regionally in 2020 to small business owners) among many others.

We hope residents will consider this aspect of the debate when casting their vote at Town Meeting. Most importantly, we thank the Planning Board for leading a thoughtful, inclusive, and transparent process in developing Article 31, which would bring the Town into compliance with the state's requirements by the December 31, 2024 deadline. The Boards have carefully zoned the Core Downtown, the Parc area, and the Maple and Pleasant area to match what is already built on-site. In addition, as proposed, the article fulfills Townwide Master Plan Goal #4 and the Medfield Select Board Strategic Goal #3.

Looking Forward

This year's budget process was not without its challenges but was made more straightforward with the early direction from the Warrant Committee to keep Town-wide spending within certain sustainable parameters and without requiring a Proposition 2 ½ override. Looking ahead to the near future, the



Medfield Teachers' Association as well as Police and Fire Department unions will soon begin contract renewal negotiations, with the first impacts felt in the Fiscal Year 2026 budget.

This upcoming budget year will also be the last year federal American Rescue Plan Act dollars will be available for capital expenditures, increasing demand on Town financial resources to fund these needs. This comes at the same time as the Capital Budget Committee begins to strategize about financing sources for improving and potentially expanding the Town's existing sidewalk infrastructure. Additional funding will also be needed if the Town is going to address the "strong desire for improved walking and biking infrastructure" noted during the Town's Master Plan development process.

We thank the volunteers who contribute their time and effort on various Town boards and commissions. These and other engaged residents play an integral role in helping us achieve the strategic goals of the Town. The articles proposed in this year's warrant, financial and otherwise, complement this pursuit. By participating in Town Meeting, all residents can take part in this process as well!

Thank you for reviewing this Annual Warrant Report. We look forward to seeing you at the Annual Town Meeting on Monday, May 6, 2024, at 7:00 PM at the High School Gymnasium.

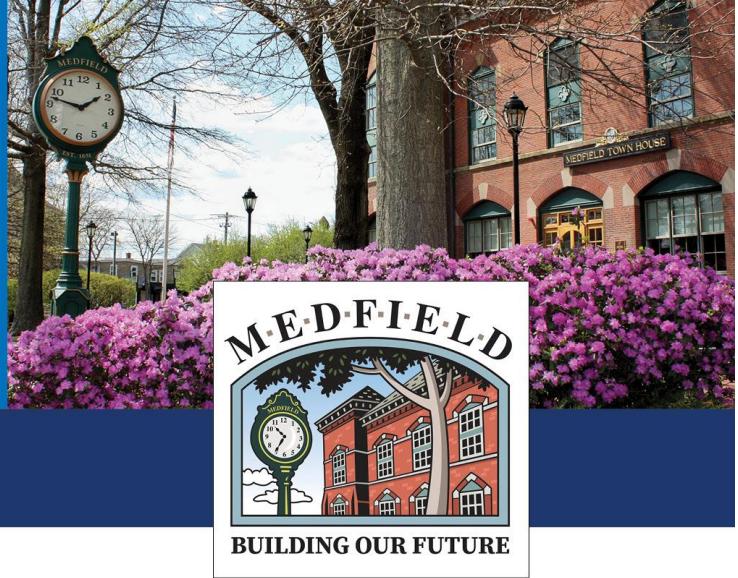
Select Board

Eileen M. Murphy, Chair

Gustave H. Murby, Clerk

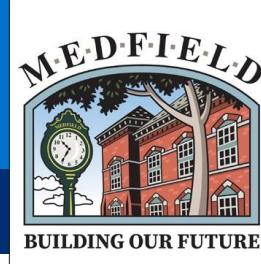
Osler L. Peterson, Third Member

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 Select Board, but they are not goals that only involve the Select Board 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

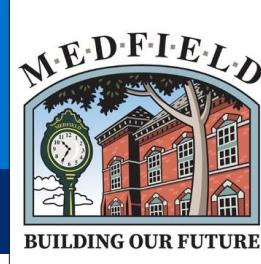


Manage Town Finances in a Fiscally Prudent Manner that Strikes a Proper Balance Between Funding of Important Town Services and Affordability for Taxpayers

GOAL #1 Financial Stewardship

Charting a course for the town calls for an unwavering commitment to prudently impose financial burdens on taxpayers, while also ensuring that essential, or, in some cases, highly desired services are provided to the town's residents and businesses. The natural tension between these two imperatives requires that a thoughtful balance between the two be maintained.

KEY FOCUS AREAS	2023-2024 GOALS	LONG-TERM (5-10 YEAR TIMEFRAME)
Maintain a Responsible/Fiscally Prudent Financial Position	<p>Work with Town Planner to identify parcels of land that could be rezoned as commercial. Present recommendations to the Planning Board</p> <ol style="list-style-type: none">Identify at least 1 parcel of land, not town-owned, even if zoned residential, that could be commercially developed. Work with Town Planner/Planning Board and neighbors to evaluate potential to be re-zonedRezone the business district in the downtown to provide more business/retail spaces. Find ways to extend the downtown business district to enhance areas like Park Street as integral components of the downtown business districtPursue reuse of the Town Landfill for solar energy generationExplore opportunities to build a Prop 2 ½ taxation buffer in anticipation of the impact the new school project will have on real estate taxes (e.g., reserve account contributions)	Keep the Town's operating budgets within the limits imposed by Prop 2 ½ 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	Explore the feasibility/ attractiveness of introducing senior tax relief options Identify opportunities to generate sustained (i.e., not primarily one-time) town revenues that will reduce tax pressure on "typical" homeowners	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)
Promote a "Business Friendly" Atmosphere to Retain Current and Attract Potential New Businesses	Reestablish an Economic Development Committee to promote business development, primarily in the downtown area Explore ideas for making the downtown area more attractive for people to come to in the wintertime. (e.g., look at building a "greenhouse"-type structure in the area of the gazebo)	

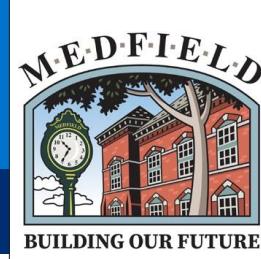
GOAL #2 Investment in Employees and Infrastructure

Many decisions made by the town carry long-term financial implications that can easily be missed, if they are not consciously taken into account. Hiring decisions; major capital acquisitions; program expansions; and even public or state "seed money" contributions in support of new initiatives can all introduce long-term financial ramifications for the town that should be recognized up front before an initial financial decision is made. Unexpected major capital requirements; significant structural budget deficits; and unfunded long-term financial liabilities should rarely, if ever, arise.

KEY FOCUS AREAS	2023-2024 GOALS	LONG-TERM (5-10 YEAR TIMEFRAME)
Proactively plan for the maintenance and upgrade of town buildings	Update the plan to fund those building improvements/repairs deemed necessary and appropriate for funding from the 20-year capital plan Update/ revise the Capital Maintenance Plan	Maintain and update a 20-year plan for building maintenance expenditures



<p>Ensure adequate funding for the ongoing maintenance and upkeep of the town's transportation, water, and sewer infrastructure</p>	<p>Meet with W & S board/town administration and determine solutions for issues identified by W & S Board, develop plan going forward</p> <p>Develop a sidewalk development plan for the town that lays out specific plans, priorities, and sequencing to increase the extent and quality of the sidewalks in town</p>	<p>Establish and annually update a 20-year capital plan for Water & Sewer System</p> <p>Establish and annually update a road maintenance plan</p> <p>Align long-range plans with financing policies that are capable of supporting those plans</p>
<p>Recognize and plan for the full costs associated with expansions of town staff, programs, and services</p>	<p>Establish procedures to ensure that full long-term financial obligations of the town are taken into account when hiring staff. Increase public visibility into the full financial implications associated with staff hiring decisions</p>	<p>Maintain a steady increase in the level of funding for the Town's OPEB obligation until the OPEB Trust Fund is sufficient to cover annual benefits costs.</p> <p>Apply funds obtained through major capital sales of town assets to the town's long-term financial obligations</p> <p>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</p>



Pursue Community Housing Goals to Maintain an Economically Stable and Social Balanced Town Population That Allows Medfield to Be a Self-Sufficient and Accessible Community

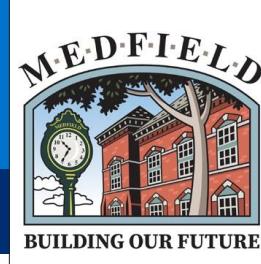
GOAL #3 Economic Health

Medfield does a good job of producing responsible citizens who live with confidence in the safety and support of their community, regardless of economic or social status. Medfield residents can be confident that the town cares about them and will support them where possible. One of the most visible ways for the town to demonstrate its commitment to its residents is to work to address specific housing needs of long-standing town residents and other residents with particular needs that the town is in a position to help address.

KEY FOCUS AREAS	2023-2024 GOALS	LONG-TERM (5-10 YEAR TIMEFRAME)
Achieve 40B Affordable Housing Goals to enable Medfield to control its development path	Complete construction of all SHI-eligible housing required to achieve the town's 40B goal. Figure out the best way to get the remaining units required to meet the town's 10% affordable housing goal on a timely basis that minimizes any time the town spends out of "Safe Harbor" status	Achieve 10% Affordable Housing mandate imposed by Chapter 40B within the next 8 years
Provide housing for Medfield's adults who can live independently with assistance	Work with the AHT to identify the best way to do this. Explore alternative financing approaches for supporting group home development (i.e., state funding, private funding, etc.) Identify one or more sites in town that are capable of supporting a group home	Develop 8 units of housing for adults with intellectual disabilities
Increase availability of senior housing to enable seniors to afford to live in Medfield		Provide a minimum of 120 additional units of senior housing across the economic spectrum over the next 6 years



Promote the timely redevelopment of the State Hospital campus	<p>Drive/ support state actions to address the noise issue from the current police gun range on North Meadows Road. (This is a “show-stopper” issue for the Trinity project)</p> <p>Support the pursuit of MassWorks funding to cover infrastructure development costs on the State Hospital property</p>	Promote the timely completion of the redevelopment project being undertaken by Trinity (projected completion date – 2026)
Work to keep Medfield’s available housing stock in line with the town’s demand for housing to meet the town’s changing needs over time	Explore the feasibility/attractiveness of allowing ADU’s (Accessory Dwelling Units) to be built as allowed modifications to existing houses	Explore innovative housing concepts to improve current housing options in town



Promote the Healthy and Responsible Development of Medfield's Youth

GOAL #4 Vibrant and Inclusive Community

Medfield has a long-standing tradition of consciously working to instill in Medfield's youth an appreciation for what it takes to form a vibrant, 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 teachers, adult leaders, community leaders, neighbors, and youth organizations to introduce the town's youth to town history, principles of democracy in action, public events and activities that encourage reflection and involvement in actions to bring a community together. Town government isn't always the initiator or driver of these activities, but town government should always remain cognizant of them and should work to support these activities where needed and feasible.

KEY FOCUS AREAS	2023-2024 GOALS	LONG-TERM (5-10 YEAR TIMEFRAME)
Maintain/ Improve the School System's Solid Academic Performance	Update the Feasibility Study for the replacement of the Dale Street School/ Develop a revised concept for the new school	Plan for the replacement of the Dale Street School
Support the Cultural/ Physical/ Emotional/ Civic Development of Our Children	Implement the Connections program to enhance contact between the town's seniors and the town's youth (grant funded) Increase awareness of Medfield Outreach's mission, services, and how to access help Continue to provide high-quality services to Medfield residents, including youth Continue to collaborate with town and school departments and other key community partners to increase awareness and utilization of Outreach services Create spaces and opportunities for youth to promote mental and emotional wellness	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 Increase prevention services in order to build a healthy community



Support the Cultural/ Physical/ Emotional/ Civic Development of Our Children (continued)	<p>Extend mental health and substance misuse prevention programming across the community, including into lower grades, in collaboration with the schools and other community partners.</p> <p>Increase protective factors and reduce risk for youth substance use in Medfield.</p> <p>Broaden Medfield residents' understanding of the scope of Outreach prevention programming to include promoting wellness in the community</p> <p>Prevention coordinators through Medfield Outreach will engage Medfield youth in programming to educate on substance use risks to promote mental health</p>	
Provide Appropriate Opportunities for the Town's Young People to Observe and Participate in Town Governance	<p>Work with the School Department and the Town Departments to assess the potential for identifying opportunities for town youth to get involved with town operations with a goal of promoting a deeper appreciation of the importance of a citizen-led local government</p>	



Maintain Medfield's Town Character

GOAL #5 Ensure Medfield Retains its Unique Identity and Character

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	2023-2024 GOALS	LONG-TERM (5-10 YEAR TIMEFRAME)
Preserve/ Protect the Town's Character, Understanding of its History, and its Historic/ Cultural Resources	Rationalize responsibilities between DPW, Parks & Recreation, and the School Department for maintaining natural town assets, including parks, athletic fields, building grounds, and other maintained open space. Make appropriate adjustments to department maintenance budgets to reflect adjustments in responsibilities	
Support Environmental Protection Efforts and Promote the Public's Responsible Use of Our Natural Resources	Town Administrator will coordinate with the DPW Head to develop a public tree inventory and tree planting plan	
Support and Protect/ Maintain Attractive Open Space Acquisitions to Enhance Recreational Opportunities and to Maintain the Open Character of the Town	The prerequisite action here is to answer the maintenance question – (CORPS Plan – Conservation, Open-Space, Recreation, Public Spaces Plan)	



Maintain Environmental Quality and the Sustainability of Our Community

GOAL #6 Environmental Stewardship

Medfield has historically been closely tied to the natural environment. From the earliest point in its history, Medfield has taken advantage of its natural habitat to support agriculture, the arts, and recreation. More recently, as the importance of maintaining a healthy, resilient, and sustainable has become more apparent to all, Medfield's commitment to preserving and protecting its natural environment has only grown stronger. Medfield's open space, as a percentage of its total land area, is among the highest of any town in Massachusetts. The town's residents are strongly committed to conscientious environmental stewardship of the town's open spaces and natural habitats to ensure the sustained health and vibrancy of the town's residents and natural environment.

KEY FOCUS AREAS	2023-2024 GOALS	LONG-TERM (5-10 YEAR TIMEFRAME)
Environmental Sustainability and Resilience	TSARC and DPW develop a plan to reduce waste in town Secure grant funding to conduct financial analysis of climate adaptation and resiliency measures as outlined in Municipal Vulnerability Plan, and estimation of future climate risk costs	Maintain and Update the Town's Environmental Resiliency Plans Achieve Zero Waste
Climate Action	Work to make progress toward the town's Climate Action Plan (TOMCAP) goals Develop an effective tracking system for monitoring progress toward the achievement of the town's climate goals Secure grant funding for high priority climate mitigation measures from existing and upcoming funding sources (to support Net Zero 2050 goal)	Support the State 2030 Climate Goals Ensure that Medfield is on a track to pursue the 2050 Net Zero goals using feasible strategies Create internal capacity to support Town Boards, Departments, Committees and residents to work toward the town's climate goals, coordinate project development and grant writing. Make climate considerations part of all relevant decision making



Preservation and Protection of Water Resources	<p>Require private well compliance with drought restrictions imposed on town residents using town water</p>	<p>Identify and Assess Long-Term Threats to the Town's Water Purity Develop Adequate Long-Term Capital Plans to Ensure the Adequacy of the Town's Water and Sewer Systems – to Include Well Field Capacity Improve Wildlife Habitats to Support the Health and Growth of the Town's Native Wildlife Manage use of pesticides – mosquito and tick control (when and how to spray), lawn care products to minimize adverse environmental impacts to the town</p>
Open Space Protection and Management	<p>Work with DPW to designate and plant or seed pollinator perennial and annual (wildflower) areas with delayed mowing schedule, as appropriate Promote sustainable landscaping and gardening by residents, including reduced use of pesticides and fertilizers, of non-native plant species, and of lawns. Support ConCom in highlighting Medfield's natural resources, increasing accessibility, and maintenance of existing natural spaces</p>	<p>Develop a Comprehensive Plan for the Ongoing Maintenance and Improvement of Open Spaces, including a plan to combat invasive species on public, and private, property Improve Public Access to Information About the Town's Open Spaces Continue/ expand efforts to limit the use of plastics Adopt "No Mow May" for appropriate public spaces – and encourage adoption with appropriate private property in town</p>
Forest/ Wildlife Management		<p>Maintain and enhance the town's forests, wetlands and soils to support carbon sequestration and the development of saleable carbon offsets Raise awareness of non-native pests and diseases that harm our natural environment, such as Crazy Worms, Spotted Lanternfly, and others</p>

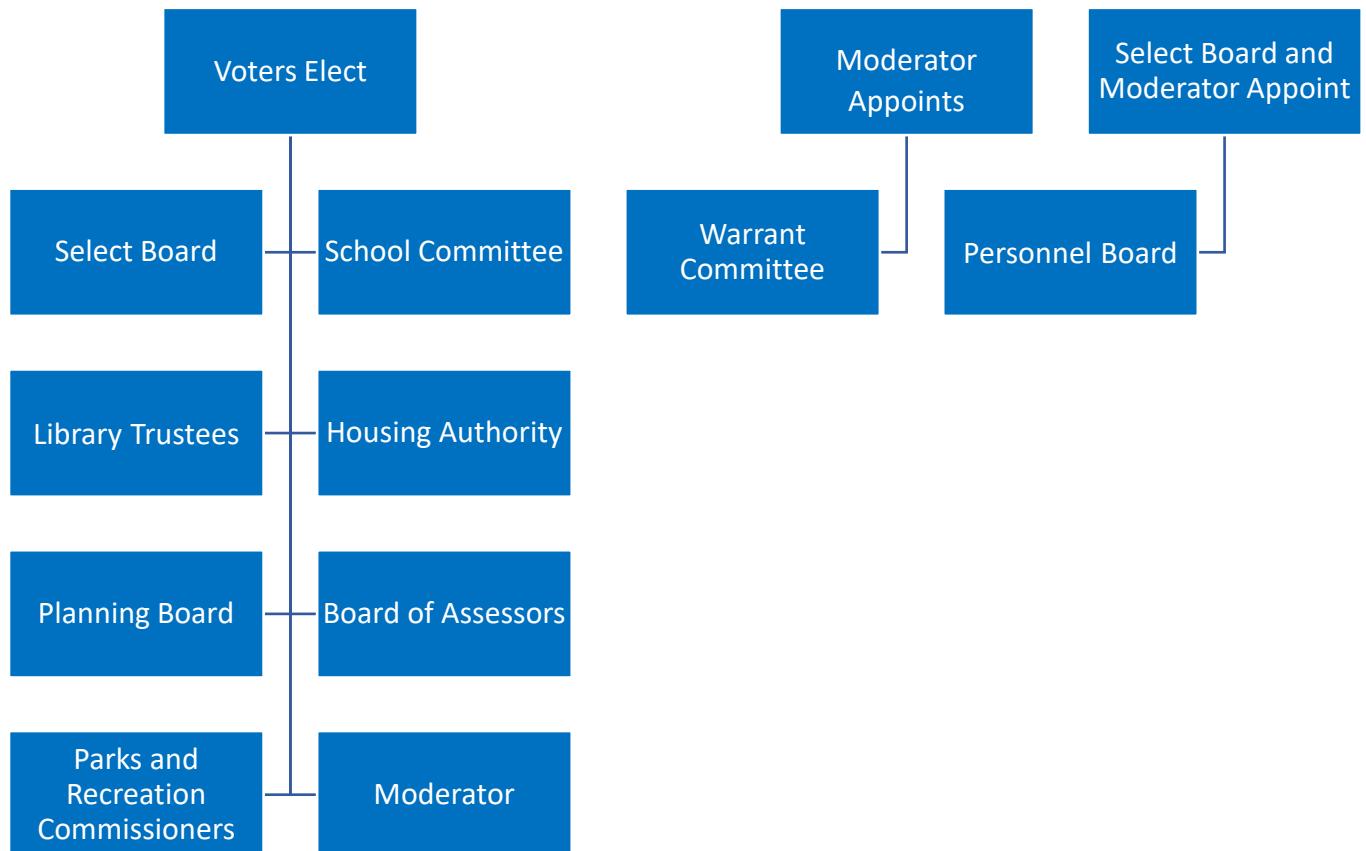


Organizational Chart - Departments



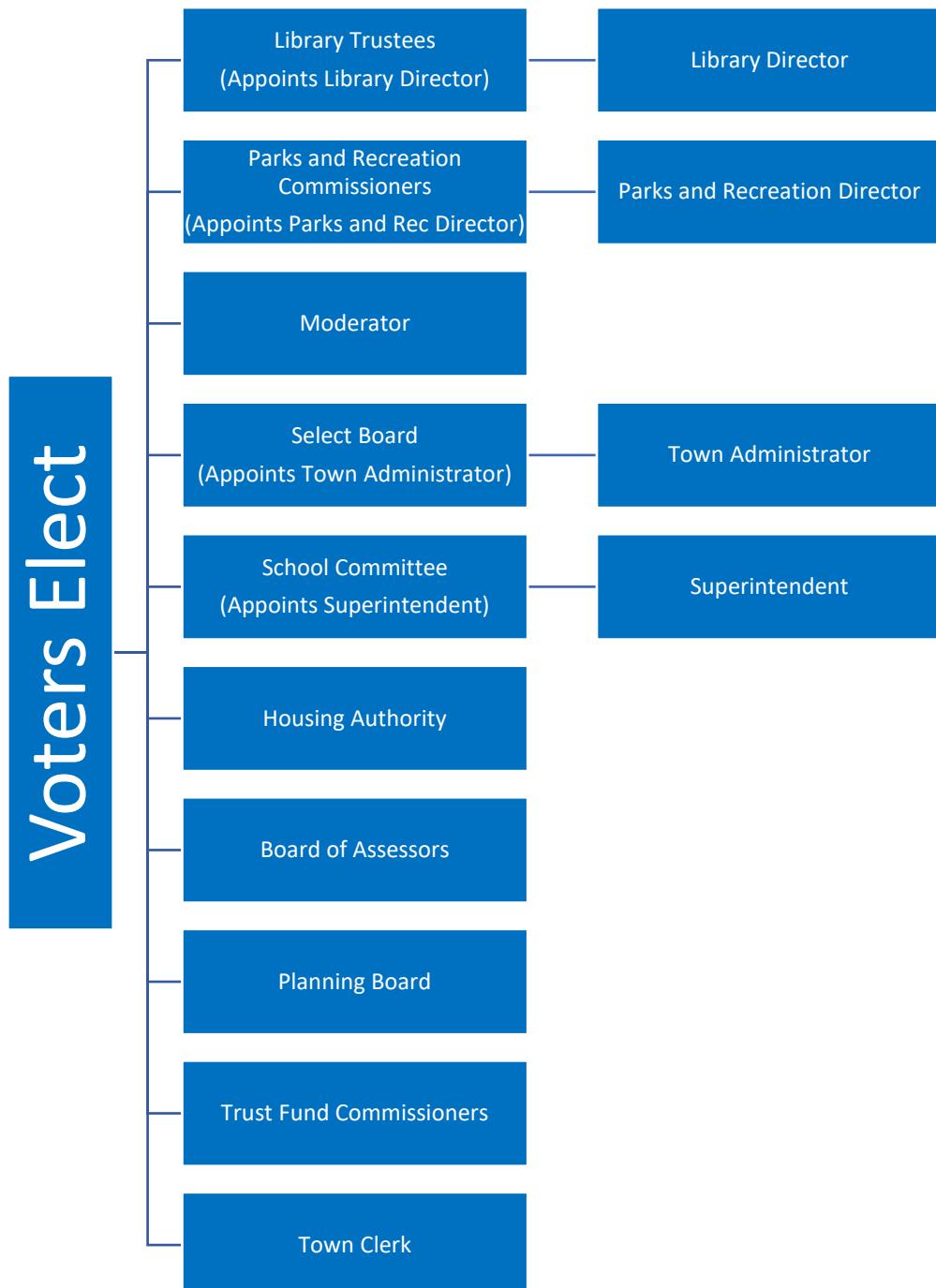


Organizational Chart – Boards & Committees





Organizational Chart – Elected Boards, Committees & Appointments





Position Summary

FTE Positions – Fiscal Years 2023, 2024, and 2025 (Budget)

	FY2023	FY2024	FY2025	Notes
Town Administrator	3	3	3	
Information Technology	1	1	1	
Human Resources	0.3	0.3	0.3	
Town Accountant	2.5	2.5	2.5	
Assessors	2.5	2.5	2.5	
Treasurer/Collector	2.5	2.5	2.5	
Town Clerk	1.5	1.5	1.5	Not Including Poll Workers
Conservation	0.5	0.5	0.5	
Planning & Zoning				Full-time Conservation Agent funded beginning 9/1/2024 (currently part-time)
	1.5	1.5	1.75	
Facilities/Building	1.3	2.3	2.3	New Facilities Project Manager funded in FY24 budget
Police Department	24	24	24	
School Traffic	1.8	1.8	1.8	
Animal Control	1.5	1.5	1.5	
Fire & Rescue Department	13	13	13	Not Including Call Firefighters
Emergency Management	0	0	0	(1) Stipend Position
Inspections	2.2	2.2	2.2	Not Including Inspectors or Stipend Positions



	FY2023	FY2024	FY2025	Notes
Department of Public Works				
Trees	0.4	0.4	0.4	
Highway	13	12.5	13	1 FTE not budgeted to start until 1/1/2024; Not Including Seasonal Employees
Equipment Repair & Maintenance	2	2	2	
Solid Waste Disposal	2.3	2.3	2.3	
Cemetery	2	2	2	
Water Division (Enterprise Fund)	5.5	5.5	5.5	
Sewer Division (Enterprise Fund)	4.5	4.5	4.5	



	FY2023	FY2024	FY2025	Notes
Health	1.75	1.75	1.75	
Council on Aging	4.3	4.3	4.3	Includes (0.5) Grant Funded Position
Veterans' Services	0.3	0.3	0.3	Shared Veteran' Services agent with the Town of Walpole
Outreach	3	4	4	Includes (2) Grant Funded Positions; Additional position funded in FY24 with opioid settlement funding
Library	10.7	10.6	10.6	
Parks & Recreation	3	3	3.5	Not Including Seasonal Employees New Assistant Director budgeted to start 1/1/2025
Town Departments	111.85	113.25	114.50	
Medfield Public Schools	377	378.2	380.7	Positions funded by ESSER grant (teaching assistants, guidance staff, assistant athletic director) now funded by operating budget
Total FTEs	488.85	494.5	495.2	



Budget Process and Calendar

Overview

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

Per the Town Charter, the Town Administrator shall assist the Select Board 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 Select Board 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 fixed and other shared costs between municipal and school departments, including debt service obligations, state, county, and regional school district assessments, health insurance for current and retired employees, potential areas of major change, such as increases to the health insurance budget, retirement budget, and other larger budget accounts. Following review and analysis of the forecast, the Warrant Committee issues guidance to School and Town departments on the permissible levels of growth in their respective budgets for the upcoming fiscal year.

Based on the Warrant Committee's guidance, the Town Administrator subsequently 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 any updates to revenue or shared and fixed cost 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 Select Board 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 st
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 Select Board
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 28	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

How is the Fiscal Year 2025 Budget Funded?

The Town of Medfield receives revenue from a variety of sources, including taxes, user fees, charges, licenses, permits, and state aid. To estimate future revenues, the Town uses a historical analysis and considers any outside factors that may affect the overall environment of the upcoming fiscal year. These can include changes in state laws, policies, or general economic growth or contraction. By analyzing historical trends along with foreseeable changes, the financial team tries to ensure stability in the Town's finances while avoiding budgetary shortfalls. Further information and analysis performance as part of the financial forecast is detailed in a separate section of this budget document.

The table below shows the funds available to support the FY2025 general fund operating and capital budgets.

	FY2023 Recap	FY2024 Recap	FY2025 Budget
Total Property Tax Levy	\$53,481,479	\$54,771,252	\$56,583,273
State Aid	\$8,384,126	\$8,552,764	\$8,655,894
Local Receipts	\$4,184,381	\$4,307,337	\$4,872,307
Other Available Funds*	\$5,628,050	\$4,005,146	\$4,538,379
Free Cash	\$3,225,000	\$2,237,139	\$3,277,817
Enterprise Fund Allocated Expenses	\$2,298,280	\$2,263,466	\$2,280,968
Total Revenue	\$77,201,316	\$76,137,104	\$80,208,638

**Includes appropriations out of Municipal Building and Capital Stabilization Funds*

Major Revenue Sources

Overview of Property Taxes

In FY2025, property taxes are estimated to be approximately 71% of the Town's annual revenue. This percentage is typical of many cities and towns in Massachusetts. Property taxes are assessed on real



property as well as business personal property. An individual's personal effects located in their main domicile are exempt from the personal property tax. 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. A full recertification review is currently underway by the Department of Revenue and will be completed in November 2024 for Fiscal Year 2025.

Proposition 2 ½

Annual tax levy growth is limited by Proposition 2 ½. This Massachusetts General Law 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 the new development or physical changes to properties that result in higher assessed values. New growth does not include increased value due to market adjustments. 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." 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 2023 Recap	Fiscal Year 2024 Recap	Fiscal Year 2025 Estimated
Prior Year Levy Limit	\$47,717,256	\$49,521,862	\$51,283,621
2.5 % Increase	\$1,192,931	\$1,238,047	\$1,282,091
New Growth	\$611,675	\$523,712	\$475,000
Debt Exclusions	\$3,129,882	\$2,592,050	\$2,382,869
Override for Municipal Buildings Stabilization Fund	\$1,103,812	\$1,131,407	\$1,159,692
Less Unexpended Levy Capacity	\$ (274,077)	\$ (235,826)	\$0
Total Property Tax Levy	\$53,481,479	\$54,771,252	\$56,583,273



State Aid

State aid represents about 11% of the Town's anticipated revenues in FY2025. State aid is broken down into several categories, the majority of which are Chapter 70 Education Aid and Unrestricted General Government Aid (UGGA). Chapter 70 is approximately 78% of all state aid to Medfield and UGGA is 21%. 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 of 2008 and it 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 onto Medfield taxpayers. In addition to state aid, the state charges assessments to municipalities for various expenses. These include MBTA services, county government expenses as well as school choice and charter school tuition. FY2025 will be the last year Medfield will be assessed for purchasing the Medfield State Hospital. The purchase price of \$3.1 million from the Commonwealth is payable in 10 years and is set to end with a final payment of \$155,000.

	FY2023 Final	FY2024 Recap	FY2025 Budget
Chapter 70	\$6,509,582	\$6,653,094	\$6,724,224
Charter Tuition Reimbursement	\$54,644	\$23,186	\$0
Unrestricted General Government Aid	\$1,679,185	\$1,732,919	\$1,784,906
Veterans Benefits	\$4,282	\$3,797	\$6,310
Exempt: VBS and Elderly	\$2,805	\$33,745	\$33,218
State-Owned Land	\$68,162	\$75,891	\$76,250
Public Libraries	\$26,885	\$30,132	\$30,986
Total	\$8,345,545	\$8,552,764	\$8,655,894

Local Receipts

Local receipts are locally generated revenues, other than real and personal property taxes. These are estimated to comprise approximately almost 6% of revenue in FY2025. Examples include motor vehicle excise taxes, investment income, penalties and interest on taxes, departmental revenue, fines, and license and permit fees. 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 FY2025 is \$2.25 million while FY2023 actual collections were nearly \$2.4 million. This is the Town's largest local receipt and is approximately half of the total local receipts.



	FY2022 Actual	FY2023 Actual	FY2024 Estimate	FY2025 Estimate
Motor Vehicle Excise	\$2,280,299	\$2,398,706	\$2,150,000	\$2,250,000
Meals	\$195,721	\$209,362	\$175,000	\$200,000
Penalties and Interest on Taxes	\$87,195	\$73,947	\$75,000	\$75,000
Payments in Lieu of Taxes	\$4,359	\$4,643	\$2,624	\$2,624
Fees	\$55,990	\$69,333	\$50,000	\$50,000
Rentals	\$268,254	\$198,320	\$196,513	\$269,183
Schools	\$66,836	\$135,727	\$500	\$500
Library	-	-	-	-
Cemetery	\$40,880	\$36,890	\$35,000	\$35,000
Recreation	-	-	-	-
Other Departmental Revenue	\$454,236	\$675,402	\$277,350	\$456,500
Licenses and Permits	\$757,758	\$940,883	\$690,600	\$800,000
Special Assessments	\$155,892	\$118,730	\$101,250	\$20,000
Fines and Forfeitures	\$6,825	\$5,037	\$3,500	\$3,500
Investment Income	\$65,648	\$830,387	\$500,000	\$660,000
Medicaid Reimbursement	\$132,365	\$110,387	\$50,000	\$50,000
MSBA Reimbursements	\$126,347	\$24,342	-	-
Misc. Non-Recurring	-	\$105,467	-	-
Total Local Receipts	\$4,698,605	\$5,937,563	\$4,307,337	\$4,872,307



Available General Funds

Available Funds consolidate the other sources of revenue that are used to offset the budget. The FY2025 Budget includes \$315,000 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. The Pension Reserve Fund is another fund utilized for the operating the budget, \$337,920 in FY2025, to offset the assessment from the Norfolk County Retirement Board in FY2025.

Also included in available funds are the appropriations for Medfield's buildings-related capital expenditures, part of the five-year capital improvement plan managed by the Capital Budget Committee which are appropriated out of the Municipal Building Stabilization Fund. In FY2025, the Town will utilize the Municipal Buildings Capital Stabilization Fund to make repairs and improvements for both School and Town facilities. Following the approval by Medfield voters of a stabilization fund override to fund this account, the Select Board has annually voted to increase the override amount by 2.5%, as permitted by Massachusetts General Law. The FY2025 Budget provides \$1,850,755 from the fund for town and school facilities projects. A project-level breakdown of this appropriation is provided in the capital budget section of this budget document.

In addition to these capital expenditures, non-municipal building projects are funded as part of the budget. This includes \$1,270,000 from the Capital Stabilization Fund and \$971,095 from other funds. A full listing of all funding sources and capital projects is also included in the capital budget section.

The budget also includes \$68,000 in opioid settlement funds that will be used to hire a clinician within Medfield Outreach Department. These funds were awarded through settlement agreements entered into by the Commonwealth with opioid distributors and opioid-makers for prevention, harm reduction, treatment, and recovery. These funds must be used for specific purposes, per the terms of the settlement. The same amount was included in the FY2024 budget, however, we have been unable to successfully hire a candidate for the new position.

As with every year, the budget distributes funds received in connection with the franchise agreement between the Town and cable television operators. These fees must be used to provide Public, Educational, and Governmental (PEG) access services and programming. This budget accounts for those funds collected by the Town and transfers them to Medfield TV.

Category	FY2025 Budget
Bond Premiums	\$8,116
Pension Reserve Fund	\$337,920
School Property Revolving Fund	\$30,000



Transportation Receipts Reserved for Appropriation	\$1,116
ALS Revolving Fund	\$315,000
From Capital Stabilization Fund	\$1,270,000
From Municipal Building Capital Stabilization Fund	\$1,776,147
Respite Care Revolving Fund	\$10,000
Opioid Settlement Stabilization Fund	\$68,000
Cemetery Perpetual Care Trust Fund Interest	\$15,000
Cemetery Perpetual Care Revolving Fund	\$25,200
PEG Access Grant	\$292,272
Prior Year Special Articles for Capital Budget	\$212,613
Parks and Recreation Revolving for Capital Budget	\$176,995
Total	\$4,538,379

Free Cash

Free cash is the remaining, unrestricted balance from operations of the previous fiscal year. This includes unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax recapitulation sheet, and unspent amounts in budgets.

Historically, the Town has relied on Free Cash to balance the operating budget. Free Cash was used instead 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 previous fiscal years. In 2018, the Board of Selectmen adopted a Financial Policy that stipulated requirements for what the Town would hold in reserves and Free Cash. The impact of COVID-19 on revenue projections in FY2021 resulted in the use of \$790,000 in Free Cash for the operating budget. In FY2022, Free Cash use for the operating budget was limited to \$210,000. The enacted FY2023 and FY2024 budgets and proposed FY 2025 budgets do not utilize any Free Cash to balance the operating budget.



The FY2025 Budget includes the use of Free Cash as follows:

- Dale Street/Rt. 27 Mitigation Fund: \$98,567
 - The 2019 Zoning Board of Appeals decision approving Medfield Meadows included mitigation funds for traffic improvements at the Dale Street and Route 27 intersection. The developer paid the mitigation funds to the Town and the funds closed to free cash before they were expended. This article transfers them from certified free cash to a dedicated Mitigation Fund so they can be expended to upgrade the pedestrian signals at the intersection.
- Former Medfield State Hospital Maintenance and Security: \$50,000
 - Although the Town has a land disposition agreement (LDA) with Trinity Financial for the redevelopment of the former Medfield State Hospital the maintenance and security of the site is the responsibility of the Town prior to the sale of the property. The Town is actively working with Trinity Financial to share these costs now that the closure date of the property has been moved per the LDA to March 2025. The recommendation is to transfer \$50,000 from certified free cash to provide for landscaping, snow plowing, building security, and other essential services.
- Transfer to Capital Stabilization Fund: \$700,000
 - The 2021 Annual Town Meeting approved the creation of a special purpose stabilization fund entitled "Capital Stabilization Fund." This fund can only be used to fund capital projects and the debt service related to capital projects, including equipment, vehicles, repairs to equipment and vehicles, public works improvements, and other non-municipal building and non-school building capital projects. At this time the Capital Stabilization Fund does not have a dedicated revenue or funding source.
- Parks and Recreation Capital Projects: \$68,000
 - State statute mandates that Parks and Recreation's existing revolving fund may not carry a balance over \$10,000 from one fiscal year to the other. The ending balance for FY2023 was approximately \$68,000, which was then carried into the Town's certified free cash amount. This \$68,000 will be appropriated for a Parks and Recreation capital project.
- Transfer to School Tax Impact Mitigation Fund: \$900,000
 - The approval of a debt exclusion for a new elementary school has been a core part of the Town's capital project strategy for over a decade. It has been the Town's largest capital project need for a long time. The Select Board, School Committee, and the School Building Committee (SBC) have stated their support for an Elementary School Building Project and for the need to find ways to reduce the financial burden on residents. The Select Board supports proactive fiscal planning and is serious about reducing the financial burden on residents. The goal of this new fund is to identify an additional \$4 to 5 million dollars of future tax relief to be utilized during the first three fiscal years after the debt issuance for the school project.
- Transfer to Special Education Reserve: \$200,000
 - This fund is established by Town Meeting to be utilized in upcoming fiscal years to pay for unanticipated or unbudgeted costs of special education, out-of-district tuition, or transportation.
- School Building Committee Feasibility Study: \$650,000
 - To date, the Town has appropriated \$500,000 for the School Building Committee to pay for the costs of a feasibility study. While some of the prior feasibility studies



may be available to be reused, there will be changes to project costs, building design, and changes to space requirements, etc., necessitating a new feasibility study.

- Transfer to OPEB Trust: \$551,250
 - This amount is determined by the Town's financial policy and escalates by 5% each year.
- Conservation Commission Pond Survey: \$20,000
 - The Medfield Conservation Commission is requesting \$20,000 to fund a multiple pond survey including Kingsbury Pond, Danielson Pond, Flynn's Pond, Meeting House Pond, and Vine Lake. The funds will be utilized to hire a consultant to survey the ponds and collect data to allow the Conservation Commission to determine whether the conditions at any of the ponds warrant treatment, and if so, recommend the type of treatment utilizing current technology and water body science.
- Select Board Economic Vitality Fund: \$15,000
 - Funds will be used for projects that improve the town's economic vitality. In the past the funding has helped with the Holiday Stroll, Dwight Derby House repairs, Straw Hat Park Maintenance, and Garden Club Assistance.
- 375th Anniversary Trust: \$15,000
 - Funds will be used to begin preparations for the celebration and to kickstart fundraising efforts for the 375th Anniversary.
- Revolving Funds: \$10,000
 - Funds will be used for the new Electric Vehicle Charging and Council on Aging Revolving Funds and will supplement the existing Vaccines Revolving Fund established at last year's Annual Town Meeting.

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 the fees for services provided and connection charges. Both the water and sewer enterprise funds are designed to be self-supporting.

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. This revenue represents a "reimbursement" to the general fund for these costs incurred on behalf of the enterprise.

Water Enterprise Fund Indirect Costs

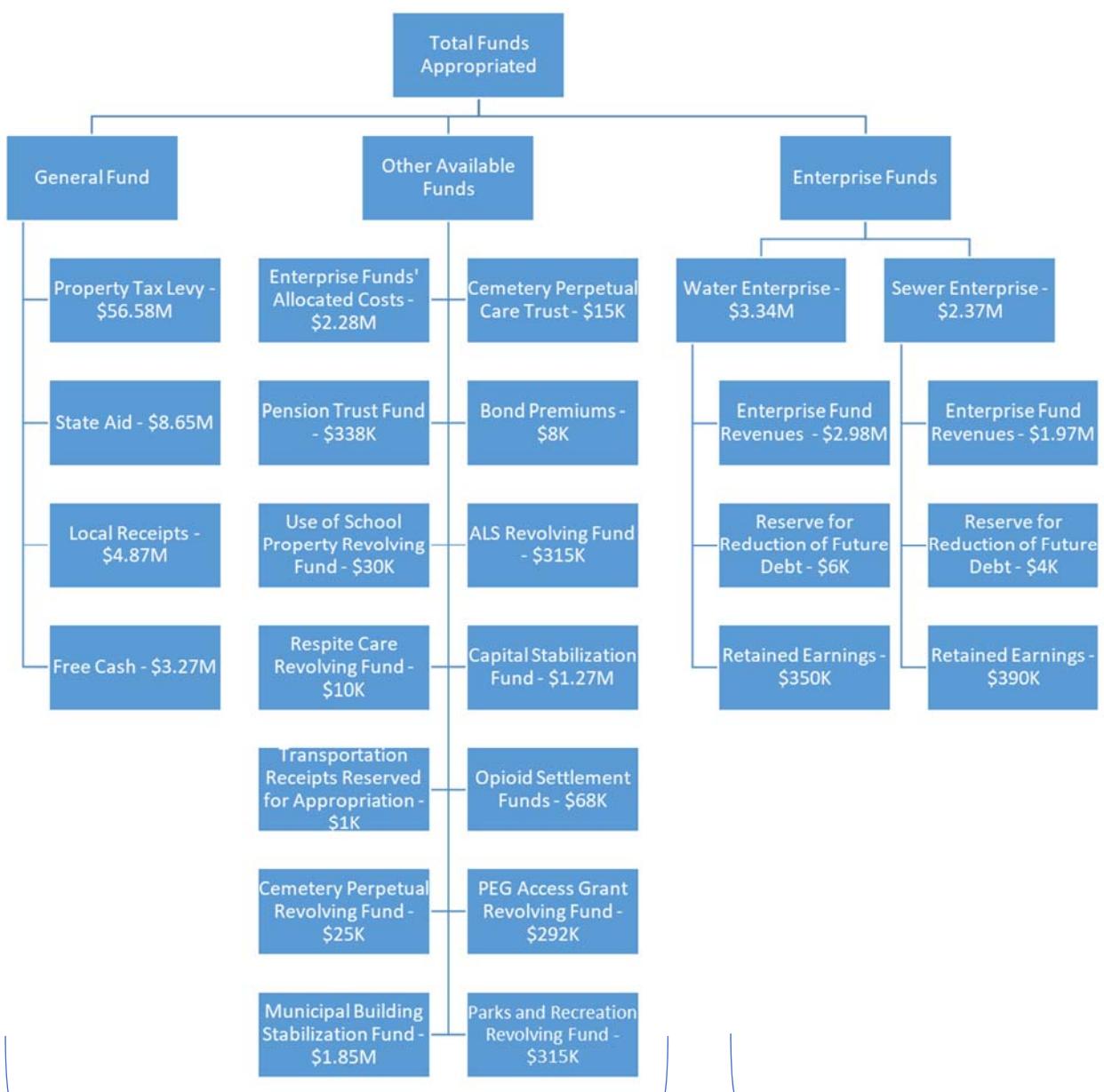
Expense	FY2025 Amount
Debt Service	\$1,327,113
Salaries, Benefits, Facilities, OPEB, and other indirect costs	\$441,397
Total	\$1,768,510



Sewer Enterprise Fund Indirect Costs

Expense	FY2025 Amount
Debt Service	\$142,951
Salaries, Benefits, Facilities, and other indirect costs	\$369,507
Total	\$512,458

Revenue Fund Structure





Note: All funds are budgeted and accounted for based on the Commonwealth's Uniform Massachusetts Accounting System (UMAS), which uses the modified accrual basis of accounting. Modified accrual recognizes revenue when it becomes available and measurable, as opposed to unmodified accrual, which is when revenue is earned, and cash basis, where revenue is recognized when collected. As an example, the Town's financial statements include an adjustment to recognize prior-year property tax revenues collected within 60 days of fiscal year end.

Assumptions and balances reported through statutorily mandated UMAS may differ from those used to produce the Town's Annual Certified Financial Report published by independent, third-party auditors. The audited financial statements include GAAP adjustments, recommended by GASB (Governmental Accounting Standards Board), which are not reflected on the town's internal bookkeeping or budgeting documents. This includes accounts such as deferred inflows and outflows of resources, and certain receivables and liabilities.



Three-Year Consolidated Financial Schedule

General Fund	FY2023 Actual	FY2024 Recap	FY2025 Budget	\$ Change from FY24	% Change from FY24
Property Tax Revenue	53,195,132	54,771,252	56,583,273	1,812,021	3.31%
State Aid					
Chapter 70 Education Aid	6,509,582	6,653,094	6,724,224	71,130	1.1%
Charter School Tuition Reimbursement	54,644	23,186	0	(23,186)	-100.0%
Unrestricted General Government Aid	1,679,185	1,732,919	1,784,906	51,987	3.0%
Veteran's Benefits	4,282	3,797	6,310	2,513	66.2%
Exemptions VBS and Elderly	2,805	33,745	33,218	(527)	-1.6%
State Owned Land	68,162	75,891	76,250	359	0.5%
Public Libraries (offset)	26,885	30,132	30,986	854	2.8%
State Aid - Total	8,345,545	8,552,764	8,655,894	103,130	1.2%
Local Receipts					
Motor Vehicle Excise	2,398,706	2,150,000	2,250,000	100,000	4.7%
Meals Tax	209,362	175,000	200,000	25,000	14.3%
Penalties and Interest on Taxes	73,947	70,000	75,000	5,000	7.1%
Payments in Lieu of Taxes	4,643	4,642	2,624	(2,018)	-43.5%
Fees	69,333	50,000	50,000	0	0.0%
Rentals	198,320	238,377	269,183	30,806	12.9%
Dept. Revenue-Schools	135,727	500	500	0	0.0%
Dept. Revenue-Cemeteries	36,890	35,000	35,000	0	0.0%
Other Departmental Revenue	675,402	308,250	456,500	148,250	48.1%
Licenses and Permits	940,883	688,100	800,000	111,900	16.3%
Special Assessments	118,730	103,718	20,000	(83,718)	-80.7%
Fines and Forfeitures	5,037	3,750	3,500	(250)	-6.7%
Investment Income	830,387	460,000	660,000	200,000	43.5%
Medicaid Reimbursement	110,387	20,000	50,000	30,000	150.0%
Misc. Non Recurring MSBA	24,342	0	0	0	0.0%
Misc. Non Recurring	105,467	0	0	0	0.0%
Local Receipts - Total	5,937,563	4,307,337	4,872,307	564,970	13.1%
Use of Free Cash	2,025,000	2,237,139	3,277,817	1,040,678	46.5%
Other Available Funds					
Transfers from Municipal Building Stabilization	1,529,000	1,405,500	1,776,147	370,647	26.4%
Transfers from Capital Stabilization	1,106,000	796,000	1,270,000	474,000	59.5%
Offset Capital Budget	85,000	112,000	389,608	277,608	247.9%
Offset Operating Budget	1,071,780	730,772	785,152	54,380	7.4%
Other Monetary Articles	1,836,270	960,874	874,713	(86,161)	-9.0%
Other Available Funds - Total	5,628,050	4,005,146	5,095,620	1,090,474	27.2%



Three-Year Consolidated Financial Schedule (continued)

General Fund	FY2023 Actual	FY2024 Recap	FY2025 Budget	\$ Change from FY24	% Change from FY24
Revenues (continued)					
Enterprise Funds					
User Charges	4,960,863	4,777,978	4,962,829	184,851	3.9%
Bond Premiums	12,528	11,704	10,887	(817)	-7.0%
Water & Sewer Retained Earnings	766,000	625,000	740,000	115,000	18.4%
Enterprise Fund - Total	5,739,391	5,414,682	5,713,716	299,034	5.5%
Total Receipts and other Revenue Sources	27,675,549	24,517,068	27,615,354	3,098,286	12.6%
Total Revenues	80,870,681	79,288,320	84,198,627	4,910,307	6.2%
Expenditures					
General Government					
Board of Selectmen	13,863	15,859	15,859	0	0.0%
Town Administrator	424,106	460,327	477,790	17,463	3.8%
Town Accountant	259,467	256,752	278,685	21,933	8.5%
Assessor	242,128	257,973	266,021	8,048	3.1%
Treasurer/Collector	298,962	318,072	332,027	13,955	4.4%
Town Counsel	219,367	124,944	114,944	(10,000)	-8.0%
Human Resources	35,425	43,888	104,357	60,469	137.8%
Information Technology	235,693	241,300	243,427	2,127	0.9%
Town Clerk	158,110	164,396	169,546	5,150	3.1%
Conservation Commission	38,369	43,990	63,333	19,343	44.0%
Planning & Zoning	116,842	146,636	146,686	50	0.0%
Facilities	599,528	755,727	740,380	(15,347)	-2.0%
Town Report/Meeting	20,427	16,750	18,250	1,500	9.0%
General Government - Total	2,662,287	2,846,614	2,971,305	124,691	4.4%
Public Safety					
Police Operations	2,386,653	2,905,942	3,177,028	271,086	9.3%
Traffic Markings/Signs	55,037	37,007	52,007	15,000	40.5%
Fire & Rescue Operations	1,643,496	1,664,832	1,712,224	47,392	2.8%
Inspection Dept	251,061	297,912	297,495	(417)	-0.1%
Sealer	3,117	3,200	8,000	4,800	150.0%
Emergency management	11,286	11,500	11,500	0	0.0%
Animal Control Officer	102,813	117,556	120,615	3,059	2.6%
Tree Care	58,139	74,326	75,083	757	1.0%
Public Safety - Total	4,511,602	5,112,275	5,453,952	341,677	6.7%
Education					
Schools	39,081,903	41,176,784	43,112,411	1,935,627	4.7%
Vocational School	143,023	107,355	127,924	20,569	19.2%
Education - Total	39,224,926	41,284,139	43,240,335	1,956,196	4.7%
Public Works					
Highway	1,303,410	1,560,530	1,610,605	50,075	3.2%
Snow & Ice	199,056	293,437	293,438	1	0.0%
Street Lights	8,596	12,500	12,500	0	0.0%
Equip. Repair/Main.	402,144	472,004	479,468	7,464	1.6%
Sidewalks	28,348	35,000	35,000	0	0.0%
Solid Waste Disposal	655,547	638,848	652,340	13,492	2.1%
Cemetery	171,805	200,156	220,298	20,142	10.1%
Public Works - Total	2,768,906	3,212,475	3,303,649	91,174	2.8%



Three-Year Consolidated Financial Schedule (continued)

General Fund	FY2023 Actual	FY2024 Recap	FY2025 Budget	\$ Change from FY24	% Change from FY24
Expenditures (continued)					
Human Services					
Health	188,085	207,371	211,334	3,963	1.9%
Council on Aging	247,668	259,900	268,183	8,283	3.2%
Veterans	28,817	59,831	49,831	(10,000)	-16.7%
Outreach	187,750	276,972	280,579	3,607	1.3%
Human Services - Total	652,320	804,074	809,927	5,853	0.7%
Culture and Recreation					
Library	802,558	850,242	881,207	30,965	3.6%
Park & Recreation	303,492	337,255	388,103	50,848	15.1%
Historical Commission	375	1,500	1,500	0	0.0%
Memorial Day	366	1,800	1,800	0	0.0%
Arts/Cultural Council	6,500	7,300	7,300	0	0.0%
Culture and Recreation - Total	1,113,291	1,198,097	1,279,910	81,813	6.8%
Reserve Fund	0	170,000	170,000	0	0.0%
Debt Service	5,270,269	4,075,283	3,967,233	(108,050)	-2.7%
General Stabilization	700,000	500,000	0	(500,000)	-100.0%
Employee Benefits/Insurance					
Workers Compensation Insurance	246,185	280,878	293,518	12,640	4.5%
Life Insurance	13,116	15,900	16,000	100	0.6%
Health Insurance	4,170,069	4,928,810	4,949,252	20,442	0.4%
Property & Liability	263,631	279,507	292,085	12,578	4.5%
Police and Fire Injured on Duty Insurance	80,436	95,000	90,000	(5,000)	-5.3%
Unemployment Trust Fund	0	30,000	50,000	20,000	66.7%
OPEB Trust Fund	500,000	525,000	551,250	26,250	5.0%
Medicare/Fed Mandates	593,278	665,000	708,000	43,000	6.5%
Norfolk County Retirement System	3,332,086	3,296,275	3,434,727	138,452	4.2%
Employee Benefits/Insurance - Total	9,198,801	10,116,370	10,384,832	268,462	2.7%
Total Operating Budget	66,102,402	69,319,327	71,581,143	2,261,816	3.3%



Three-Year Consolidated Financial Schedule (continued)

General Fund	FY2023 Actual	FY2024 Recap	FY2025 Budget	\$ Change from FY24	% Change from FY24
Expenditures (continued)					
Monetary Articles					
Capital Articles - Building - General Fund	1,056,094	1,490,500	1,850,755	360,255	24.2%
Capital Articles - Non-Building - General Fund	650,247	871,095	1,701,095	830,000	95.3%
Transfers to Municipal Building Stabilization	1,581,372	1,278,702	1,305,933	27,231	2.1%
Transfers to Capital Stabilization	2,000,000	850,000	1,111,000	261,000	30.7%
Other Monetary Articles	213,822	1,175,718	2,276,039	1,100,321	93.6%
Total Monetary Articles	5,501,535	5,666,015	8,244,822	2,578,807	45.5%
Enterprise Budget - Water					
Salaries	461,920	509,806	537,870	28,064	5.5%
Operations	548,111	650,320	685,570	35,250	5.4%
Emergency Reserve	0	100,000	100,000	0	0.0%
Capital Articles	137,204	200,000	250,000	50,000	25.0%
Total Water	1,147,235	1,460,126	1,573,440	113,314	7.8%
Enterprise Budget - Sewer					
Salaries	299,402	348,059	368,278	20,219	5.8%
Operations	913,213	993,030	1,061,030	68,000	6.8%
Emergency Reserve	43,616	25,000	40,000	15,000	60.0%
Infiltration Inflow	55,451	100,000	100,000	0	0.0%
Capital Articles	376,362	225,000	290,000	65,000	28.9%
Total Sewer	1,688,044	1,691,089	1,859,308	168,219	9.9%
Total Appropriations	74,439,216	78,136,557	83,258,713	5,122,156	6.6%
Other Amounts to be Raised					
Cherry Sheet Offsets	26,061	30,132	30,986	854	2.8%
Snow Deficit	56,235	0	0	0	N/A
Other Deficits to be raised	0	8,494	0	(8,494)	-100.0%
State and county cherry sheet charges (overlay)	915,817	898,871	708,928	(189,943)	-21.1%
Other Amounts to be Raised - Total	206,874	214,266	200,000	(14,266)	-6.7%
Total	1,204,987	1,151,763	939,914	(211,849)	-18.4%
	75,644,203	79,288,320	84,198,627	4,910,307	6.2%



Fund Balance and Free Cash Summary

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 FY2023 audit, available [online](#), reports a General Fund unassigned fund balance of \$11,451,525 which represents approximately 15.65% of General Fund expenditures. The increase in unassigned fund balance from Fiscal Years 2022 to 2023 is mainly due to higher than anticipated revenues, a higher level of appropriation turnbacks at year end, and in increased investment into the General Stabilization Fund. The town’s budget continues to meet the requirements of its approved financial policies enabling it to build reserve balances.

GENERAL FUND UNASSIGNED FUND BALANCE			% Change from	Dollar Change from	% of General Fund
<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>End Balance</u>	<u>Prior FY</u>	<u>Prior FY</u>	<u>Expenditure</u>
FY2024 Proj	\$11,451,525				
FY2023	\$8,034,747	\$11,451,525	42.5%	\$3,416,778	15.65%
FY2022	\$9,126,112	\$8,034,747	-11.9%	-\$1,091,365	11.27%
FY2021	\$6,136,294	\$9,126,112	48.7%	\$2,989,818	14.6%
FY2020	\$4,984,898	\$6,136,294	23.1%	\$1,151,396	8.6%
FY2019	\$5,048,299	\$4,984,898	-1.3%	-\$63,401	7.3%



Regarding the FY2023 financial statements, there was an audit adjustment to reclassify both of the special purpose stabilizations (Municipal Building and Capital Stabilization) from Committed Fund Balance to Assigned Fund balance. The balances of these are \$894,417 and \$925,290, respectively. The \$3,147,770 balance in the General Stabilization remains in Unassigned Fund Balance.

General Fund: Free Cash Summary

Free Cash is a term used for the Town's remaining, unrestricted funds at the close of the prior fiscal year.

Per the Massachusetts Department of Revenue, the Town's Free Cash balance comes from three sources:

- Unexpended Free Cash: The prior year's unexpended Free Cash
- Budgetary turnbacks: At the end of the fiscal year, any unspent or unencumbered appropriations in operating budgets close to Free Cash
- Revenues: Revenue that exceeds estimates closes to Free Cash

Best Practices for Using Free Cash

From the Massachusetts Department of Revenue's [guidance on Free Cash](#):

As a nonrecurring revenue source, free cash should be restricted to paying one-time expenditures, funding capital projects, or replenishing other reserves. If a community incorporates free cash into revenue source projections for next-year operational expenses, it is prudent to place a percentage restriction on the total free cash to be used.

Overall, [the DLS Technical Assistance Bureau] recommends that communities adopt a free cash policy that avoids supplementing current year departmental operations.

Fiscal Year 2023 Free Cash Certification

In October 2023, the Department of Revenue's Division of Local Services ("DLS") certified the Town of Medfield's Free Cash balance of \$5,142,311. This balance was driven primarily by budgetary turnbacks and higher than expected local receipts during Fiscal Year 2023. Upon certification, Fiscal Year 2023 Free Cash was made available for appropriation for the Fiscal Year 2025 budget. Information on the use of Free Cash in the FY2025 budget can be found in the revenue portion of this budget document.

Budgetary Turnbacks

Each year, unexpended and unencumbered funds in budget accounts close out to Free Cash. Between FY2018 and FY2022, the total amount of Town department and school turnbacks to Free Cash averaged approximately \$1.3 million. In FY2023, the Town and school budget accounts turned back \$1.6 million. The following departmental accounts had lower than anticipated expenditures and contributed the majority of this balance:



- Health insurance: The health insurance budget funds the Town's premium costs for Town and School employees and retirees. The addition of even a few employees to the Town's health insurance plans can result in significant changes in total costs. The Town's family plan, for example, which has the most subscribers, costs the Town \$18,635 in premiums per year. Nine months into calendar year 2023 alone, the Town has seen its health care plan headcount increase by 20.
- Police operations - The Police Department turnback is attributable to vacant positions. In addition, Chief Guerette continues to implement new policies to control personnel costs. The Town is hopeful that Medfield voters will ratify the Police Department's departure from civil service at the Annual Town Election in March, which will assist in recruitment and retention efforts.
- Department of Public Works: As with the Police Department, the several divisions within the Department of Works have a number of personnel vacancies. We are hopeful that the results of the class and compensation currently underway will shed light on whether the compensation offered for these positions, and positions town-wide, are competitive in the current labor market.

Local Receipt Revenues

During the Town's budget and tax rate setting process, the Town's financial team estimates revenue projections for property taxes, excise taxes, fees, and other sources of funding. If actual revenues exceed estimated revenues, the excess is closed out to Free Cash. The Town typically takes a conservative approach in estimating its revenues since revenue shortfalls will be deducted from Free Cash, or could require mid-year budget cuts.

During the FY2023 budgeting process, we continued the use of conservative revenue estimates to develop a fiscally responsible budget proposal. Revenues exceeded estimates in FY2023, particularly from higher than anticipated investment income, building permits and licensing fees, Medicaid reimbursements from the federal government, and motor vehicle excise tax collections.

Medfield's Historical Use of Free Cash

From FY2014 through FY2019, the Town used considerable amounts of Free Cash, averaging \$1.4 million. During that time, most of the town's free cash appropriations were used to subsidize the operating budget. In FY2020 and FY2021, the Town reduced its use of Free Cash to \$800,000 and \$792,597, respectively, for this purpose. After further reducing Free Cash appropriated for this purpose to \$209,393 in FY2022, no amount was used to balance the operating budget in either the FY2023 or the FY2024 budgets.

Free Cash was used in the FY2024 budget for the following purposes:

- \$850,000 transfer to the capital stabilization fund for use in the FY2024 capital budget
- \$500,000 transfer to the general stabilization fund to enhance the Town's reserves
- \$525,000 transfer to the OPEB Trust to meet funding goals stated in the Town's Financial Policy
- \$250,000 towards a New Elementary School Feasibility Study



- \$92,139 transfer to the Opioid Settlement Stabilization Fund. As a reminder, these were the funds received by the town due to a legal settlement between the Commonwealth and opioid manufacturers, pharmaceutical companies, and others. These funds must be used for specific purposes, per the settlement agreement.
- \$15,000 appropriation to the Affordable Housing Trust for consulting services
- \$5,000 in seed money for the establishment of the Vaccines Revolving Fund

Water and Sewer Enterprise Funds: Retained Earnings

The table below summarizes the retained earnings balances that are certified annually by the Department of Revenue's Division of Local Services. Retained earnings are the accumulated net earnings of an enterprise fund, which may be used to fund capital improvements, reimburse the general fund for prior-year subsidies, reduce user charges, or provide for enterprise revenue deficits. Water's 29.1% decrease is primarily due to revenue deficits and capital outlay funded by retained earnings.

WATER/SEWER ENTERPRISE UNRESTRICTED RETAINED EARNINGS				
WATER			% Change from	Dollar Change from
<u>Fiscal Year</u>	<u>Begin Balance</u>	<u>End Balance</u>	<u>Prior FY</u>	<u>Prior FY</u>
FY2024 Proj	\$811,997.00			
FY2023	\$1,145,961.00	\$811,997.00	-29.1%	-\$333,964
FY2022	\$1,159,093.59	\$1,145,961.00	-0.4%	-\$4,132.59
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



SEWER			% Change from	Dollar Change from
				<u>Prior FY</u>
FY2024 Proj		\$778,259.00		
FY2023	\$720,641.00	\$778,259.00	7.9%	\$57,618
FY2022	\$937,480.67	\$720,641.00	-23.1%	-\$216,839.67
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 either type of stabilization fund with a majority vote of Town Meeting. However, appropriations out of a general stabilization fund requires a two-thirds vote at Town Meeting, while special purpose stabilization funds like the ones the town maintains for capital expenditures require a majority vote.

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, increasing the Town's reserves when the economy is strong enables the Town to be prepared to provide a consistent level of service during economic downturns or to fund unanticipated expenses and emergency services. When the COVID-19 pandemic first began, some communities were able to rely on reserves when adopting their Fiscal Year 2021 budgets. Medfield faced significant budget challenges in FY2021 due to our limited reserves.

In both FY2022 and FY2023, the Town appropriated \$700,000 from Free Cash into the General Stabilization. The FY2024 budget appropriated \$500,000 from Free Cash into General Stabilization, while still supporting budget increases for Town and School departments. Given the progress the Town has made in building this reserve account no appropriation into the General Stabilization fund is included in the FY2025 budget. The Town is still prioritizing building reserve balances in other accounts, like the Special Education Reserve Account and Elementary School Tax Mitigation Account detailed in the Free Cash section of this budget book's revenue narrative.

The Town also has two special purpose stabilization funds:

- Municipal Buildings Capital 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.

Fund	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Budget
General Stabilization	\$0.00	\$700,000	\$700,000	\$500,000	\$0.00

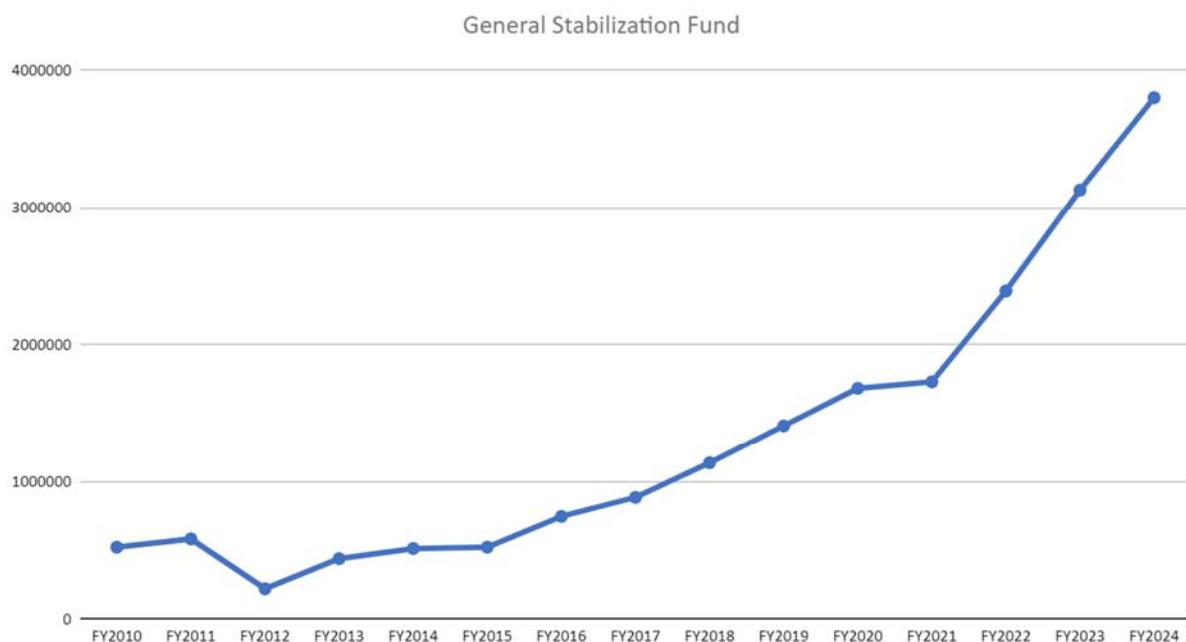


General Stabilization Fund Balance History FY2010 – FY2025

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	\$2,390,291
FY2023	\$3,147,770
FY2024*	\$3,801,400
FY2025**	\$3,801,400

*FY24 as of 3/31/2024

**Projection





Financial Forecast

The financial forecast is a conservative projection of the revenues and expenditures anticipated over the next five-year period. Annually, the Town Administrator and the Financial Team will update the five-year financial forecast in order to make informed decisions concerning the Town's financial strategies, policies, capital planning revenue projections, and 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 for certain projects is ending. This helps the Town to appropriately plan how to finance its capital expenditures and identify new obligations required 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. The model was designed to use reasonable assumptions, including the assumption 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 regularly, and at a minimum annually, incorporating new information or changing economic forecasts.

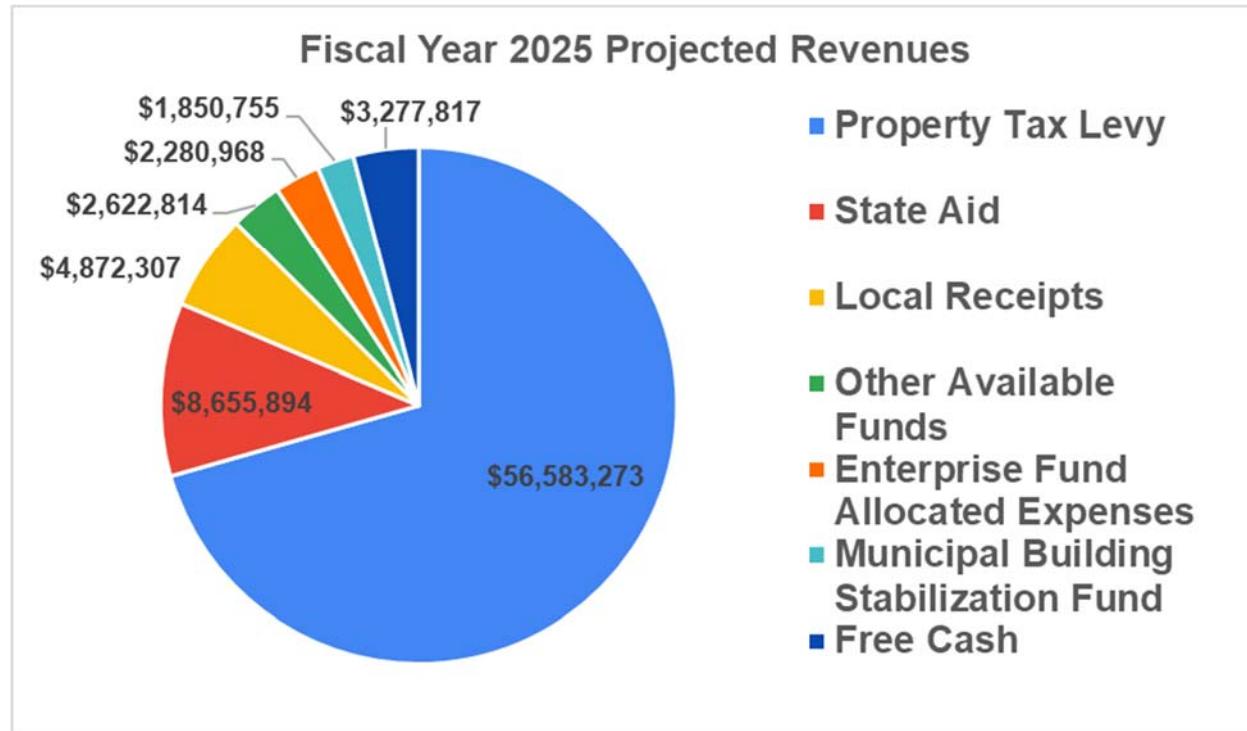
After considering forecasted revenues and shared fixed costs between the School and the Town departments, the Warrant Committee allocated 75% of the remaining revenues to the School Department, and 25% to the Town Departments. Accordingly, Town and School departments were requested to submit Fiscal Year 2025 operating budget proposals with increases no greater than 4.8% (\$645,209) and 4.7% (\$1,935,627) from Fiscal Year 2024, respectively.

Looking to the fiscal years ahead, the revenue and expenditure forecast projects general fund deficits of \$520,481 in FY2026 and \$581,770 in FY2027, amounting to less than 1% of projected revenues for those fiscal years. However, given the new methodology of addressing fixed costs at the beginning of each year's budget process and then allocating remaining revenues to departments, the Town's financial management team and its policy makers aim to develop balanced budgets that will fall within the limits set in place by Proposition 2 ½. These relatively small projected deficits, which are based on conservative revenue estimates, are expected to be closed as these fiscal years come closer into focus. It should also be noted that any new revenues related to the Medfield State Hospital redevelopment project are not included in this forecast.

Revenues

Overall Outlook: The Town continues to use a conservative but realistic approach to estimating all revenue types based on no new major source of revenue in the forecast. The financial forecast projects an increase in operating revenues of 3.57% from FY2024 estimates. These revenues exclude funds

available for capital spending, including the Municipal Building Stabilization Fund, and other non-operating funds included in other monetary articles at the Annual Town Meeting. In total, Town Meeting will consider appropriations of over \$80 million.

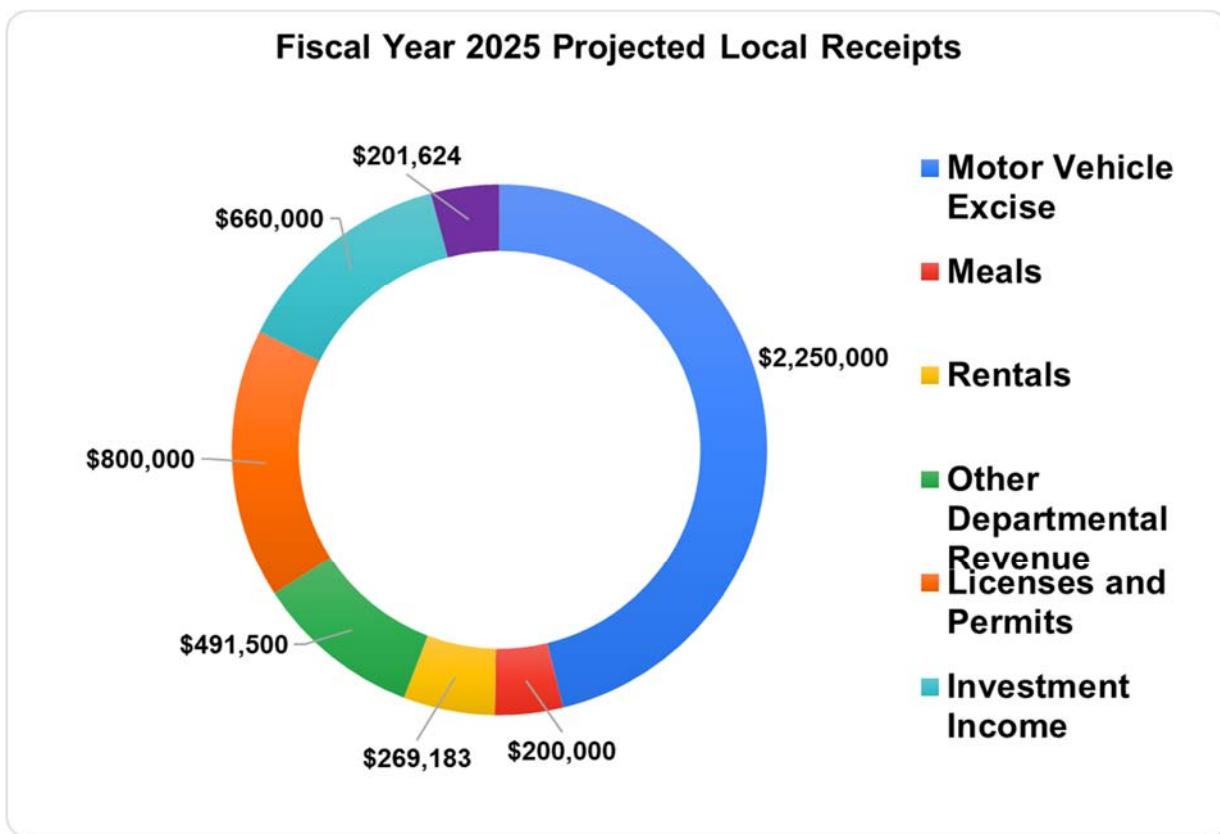


Property Tax Levy: Estimating the upcoming year's property tax collections, which will account for roughly two-thirds of operating revenues, is relatively straightforward given taxation limits put in place by Proposition 2 ½. The Town can reasonably expect a \$1.5 million increase in property tax revenue given the statutorily permitted 2.5% increase in the total tax levy and estimated new growth. The tax levy is estimated to account for 71% of total revenues, of which almost 95% is made up of residential tax bills.

State aid: On January 24th, 2024, Governor Healey released her [FY2025 state budget proposal](#), which included a recommended 1.2% increase in state aid for Medfield. While the Commonwealth recently cited concerns over the state's revenue targets, we are cautiously optimistic that state aid will remain stable. The Town's Financial Team continues to closely monitor this trend as the state legislature continues through the Commonwealth's budget process. It is important to remember that this total does not include charges assessed to the town by the state, which will be addressed in the expenditures portion of the forecast.

Local receipts: The forecast projects a 13.1% increase, or \$564,970, in local receipts from FY2024 estimates. The primary drivers of the increase include:

- A \$179,150 increase in departmental revenues, primarily driven by transfer station sticker fee collections as FY 2025 is a renewal year.
- \$160,000 due to higher interest rates increasing interest earned on the town's depository and investment accounts.
- A \$100,000 increase in motor vehicle excise collections, which typically account for around half of Medfield's local receipts.
- \$109,000 more in building permit fees reflects anticipated construction for the upcoming year.
- A \$72,670 increase in rental income. The increase is mostly due to a new lease the town anticipates entering into for antennae space for wireless service providers on the Mt. Nebo water tower.



Other Available Funds: In FY2025, the town anticipates using \$784,236 from various trust and revolving funds to offset certain expenses of the general fund. This represents a 7.3% increase from FY2024. This increase is primarily driven by a \$337,250 appropriation from the Pension Reserve Trust Fund. The fund was established in 1978 with an initial investment of \$10,000 and currently has a balance of \$2,793,000.

The appropriation out of the fund is used to offset the [Norfolk County Retirement System](#) (NCRS) assessment, detailed further in the expenditures portion of the forecast summary. In consultation with the [Public Employee Retirement Administration Commission](#) (PERAC), the state agency that must approve



withdrawals from the trust, the Town's Financial Team, and the Warrant Committee plan to continue to draw down on the fund in a conservative manner. The fund is slated to offset any increase over 2.5% of the prior year's assessment. Using estimated payroll cost escalations and investment returns in future years, the fund is projected to have a remaining balance of \$867,000 in Fiscal Year 2029. At that point, the pension fund is expected to be fully funded, and the remaining balance of the Trust can be used for future NCRS assessments.

Also included is a \$315,000 appropriation from the Advanced Life Support (ALS) Revolving Fund, which is used to offset the cost of offering this ambulance service to residents. The appropriation from the fund was budgeted at \$300,000 in Fiscal Year 2024. Several other ALS expenses will also be paid directly from this fund throughout the fiscal year.

Funds allocated for capital expenditures from the Capital Stabilization, Municipal Building Stabilization, and Parks and Recreation Revolving Funds are also considered "Other Available Funds." These appropriations are detailed further in the Capital section of this budget document.

Enterprise Offset: This revenue represents a "reimbursement" to the general fund for expenses, such as employee benefits and debt service, that will be made on behalf of the Town's two enterprise funds and expended in the General Fund: the water department and the sewer department. While this figure may change, a slight decrease is anticipated due to decreasing debt service obligations. The forecast includes \$2,280,970 in these revenues for Fiscal Year 225.

Expense	Water	Sewer	Total
Debt Service	\$1,327,113	\$142,951	\$1,470,064
Insurance	\$103,463	\$81,894	\$185,357
County Retirement Assessment	\$123,137	\$84,581	\$207,718
Shared Employees	\$167,574	\$167,574	\$335,148
Shared Facilities	\$27,398	\$3,480	\$30,878
OPEB Contribution	\$19,826	\$31,979	\$51,805
Total	\$1,768,511	\$512,459	\$2,280,970



Operating Expenditures: Shared and Fixed Costs

Overall Outlook: The Town's projections anticipate consistent increases in municipal insurance and employee benefits costs. Other shared costs, like debt service and state assessments, are expected to decrease. However, due to the savings in health insurance costs a slight decrease of .65% in shared costs across the Town and School departments is expected as compared to the Fiscal Year 2024 budget.

Insurance and Employee Benefits: The Town currently anticipates a 5% increase across all workers' compensation and municipal liability insurance accounts, aside from Police and Fire 111F Injured on Duty Insurance. The actual cost for the 111F insurance in FY2024 was less than budgeted, therefore less will be budgeted for in Fiscal Year 2025.

Also included in this category are the Town's annual assessments to the Norfolk County Retirement System, (NCRS) which until recently have increased by an average of 7.5% per year. However, in the fall of 2022, the NCRS made a policy decision to switch its valuation assumptions that determine the assessments from a payroll-based analysis to an actuarial-based analysis. This contributed to a nearly 3% decrease in the amount budgeted for the Town's NCRS assessment for Fiscal Year 2024. The Fiscal Year 2025 assessment is \$3,434,727.

Given the uncertainty associated with the new assumptions beyond Fiscal Year 2025 that determine the town's annual assessment, we expect a 5% increase in assessments each year. These increases can be anticipated due to the NCRS' goal of fully funding its pension liability by Fiscal Year 2029.

The largest expense in this category is employee and retiree health insurance. In recent years, the Town experienced steady growth in health insurance costs, partly alleviated due to a half-month premium holiday in Fiscal Year 2021 and a full-month premium holiday in Fiscal Year 2022. The Town also made plan design changes ahead of Fiscal Year 2021 which introduced increased copayments. However, coverage costs for active employees and retirees under 65 increased by 8.7% in Fiscal Year 2024, and the town projected a 3% increase in costs for retirees covered in the Medicare premium plan. This resulted in a \$251,701 increase in the Town's health insurance budget last year, totaling \$4,928,810. Initial indications from the Town's health insurance provider were that premiums would increase by over 11% if no changes were adopted.

In Spring 2024, the Town and Public Employee Committee successfully negotiated plan design changes to employee health insurance that will introduce a deductible to the HMO and PPO plans. As a result, the budgeted increase for Fiscal Year 2025 is \$20,442, or .4%. The Town extends its gratitude to the members of the Public Employee Committee - Nancy McLaughlin (Teachers), Martha Moon (Retirees), Officer James Moses (Police), Firefighter Paul Schleicher (Fire), Diana Mileszko (Teaching Assistants), and Robert Bond (School Custodians, Food Service Workers, and Administrative Assistants) - for their thoughtful consideration during these negotiations that achieved savings for both taxpayers and our valued employees.



Overall, a 2.26% increase, or \$216,994, in insurance and employee benefits is forecasted for Fiscal Year 2025.

Debt service: Fiscal Year 2025 will be the last year of debt service payments for several long-term obligations, contributing to the continued decrease of this budget line item. These include payments associated with the construction of The CENTER at Medfield, roof repairs at the Middle and High Schools, the purchase of the Sawmill Brook property, and various water main projects. It will also be the final year of payments for the purchase of the Medfield State Hospital campus. However, the vast majority of this debt is funded by voter-approved [debt exclusions](#) that will also drop off once the debt is retired. This means the reduced debt service in the future will not result in any considerable revenue gain for the town. More detail on debt obligations is provided in the non-departmental expenditures section of this budget document.

The lease payment of \$48,095 included in the debt service category is for payments associated with the lease purchase for the replacement of Fire Engine 3, approved by the Town Meeting in Fiscal Year 2021. The last payment for this lease will take place in FY2030.

Expenditures Not Requiring Appropriation: This spending category includes the Board of Assessors' Overlay Account, to be level funded, and any deficits from the prior fiscal year to be funded, of which there are none. The only major change expected in this category is state assessments, the second part of the equation that will determine Medfield's net state aid. The last payment to the Commonwealth for the Town's purchase of the Medfield State Hospital campus will occur in Fiscal Year 2025. The payment will be half of the prior year's payments at \$155,000 instead of \$310,000. However, as with most of the Town's outstanding debt, this purchase was funded via a debt exclusion, meaning the corresponding revenue that funds the annual payment will drop off, resulting in no net revenue gain or new revenues available for other purposes.

Vocational School Assessment: Seven Medfield students attend the [Tri-County Regional Vocational Technical High School](#) ("Tri-County"). In March, Tri-County confirmed Medfield's total assessment for Fiscal Year 2025 would be \$134,071. However, \$6,147 of this total will be funded out of the Municipal Building Stabilization Fund as it relates to the capital assessment for new [school building project](#) approved by the school district's voters in October 2023.



Medfield General Fund Financial Forecast FY2025 to FY2029

Revenue Projections	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Projection
General Fund Revenues								
Property Tax Levy								
Prior Year Tax Levy Limit	47,717,256	49,521,862	51,283,621	52,745,937	54,489,585	56,276,825	58,108,746	N/A
Proposition 2 1/2 Increase (2.5%)	1,192,931	1,238,047	1,282,091	1,318,648	1,362,240	1,406,921	1,452,719	N/A
New Growth	611,675	523,712	475,000	425,000	425,000	425,000	425,000	0%
Levy Limit - Subtotal	49,521,862	51,283,621	53,040,712	54,489,585	56,276,825	58,108,746	59,986,464	
Debt Exclusions	3,129,882	2,592,050	2,382,869	1,894,656	1,852,457	1,812,345	1,775,281	N/A
Municipal Buildings Stabilization Fund	1,103,812	1,131,407	1,159,692	1,188,685	1,218,402	1,248,862	1,280,084	2.50%
Override	0	0	0	0	0	0	0	
Excess Levy Capacity	0	0	0	0	0	0	0	0.00%
Tax Levy - Total	53,755,556	55,007,078	56,583,273	57,572,926	59,347,684	61,169,953	63,041,829	
Local Receipts								
1. Motor Vehicle Excise	2,150,000	2,150,000	2,250,000	2,295,000	2,340,900	2,387,718	2,435,472	2.00%
2a. Meals Excise	150,000	175,000	200,000	202,000	204,020	206,060	208,121	1.00%
3. Penalties/Int. on Taxes & Excises	75,000	75,000	75,000	75,000	75,000	75,000	75,000	0.00%
4. Payment In Lieu of Taxes	2,624	2,624	2,624	2,624	2,624	2,624	2,624	0.00%
10. Fees	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
11. Rentals	261,307	196,513	269,182	269,182	269,182	269,182	269,182	0.00%
12. Dept. Revenue-Schools	500	500	500	500	500	500	500	0.00%
14. Dept. Revenue-Cemeteries	35,000	35,000	35,000	35,000	35,000	35,000	35,000	0.00%
16. Other Departmental Revenue	339,350	277,350	456,500	467,913	479,610	491,601	503,891	2.50%
17. Licenses/Permits	690,600	690,600	800,000	820,000	840,500	861,513	883,050	2.50%
18. Special Assessments	101,250	101,250	20,000	6,500	0	0	0	0.00%
19. Fines and Forfeits	3,750	3,500	3,500	3,500	3,500	3,500	3,500	0.00%
20. Investment Income	300,000	500,000	660,000	660,000	660,000	660,000	660,000	0.00%
21. Medicaid Reimbursement	25,000	50,000	50,000	0	0	0	0	
22. Misc. Recurring	0	0	0	0	0	0	0	
23. Misc. Non-Recurring	0	0	0	0	0	0	0	
Local Receipts - Total	4,184,381	4,307,337	4,872,306	4,887,219	4,960,836	5,042,697	5,126,340	
State Aid								
Chapter 70 Education Aid	6,507,474	6,653,094	6,724,224	6,791,466	6,859,381	6,927,975	6,997,254	1.00%
School Transportation	0	0	0	0	0	0	0	0.00%
Charter Tuition Reimbursement	62,858	23,186	0	0	0	0	0	0.00%
Smart Growth School Reimbursement	0	0	0	0	0	0	0	0.00%
School Lunch (offset)	0	0	0	0	0	0	0	0.00%
School Choice Receiving Tuition (Offset)	0	0	0	0	0	0	0	0.00%
Unrestricted General Government Aid	1,679,185	1,732,919	1,784,906	1,802,755	1,820,783	1,838,990	1,857,380	1.00%
Local Share of Racing Taxes	0	0	0	0	0	0	0	0.00%
Regional Public Libraries	0	0	0	0	0	0	0	0.00%
Police Career Incentive	0	0	0	0	0	0	0	0.00%
Urban Revitalization	0	0	0	0	0	0	0	0.00%
Veterans Benefits	4,603	3,797	6,310	6,310	6,310	6,310	6,310	0.00%
Exemptions VBS and Elderly	35,783	33,745	33,218	33,218	33,218	33,218	33,218	0.00%
State Owned Land	68,162	75,891	76,250	76,250	76,250	76,250	76,250	0.00%
Public Libraries (offset)	26,061	30,132	30,986	30,986	30,986	30,986	30,986	0.00%
State Aid - Total	8,384,126	8,552,764	8,655,894	8,740,985	8,826,928	8,913,729	9,001,399	



Medfield General Fund Financial Forecast FY2025 to FY2029 (continued)

Revenue Projections	FY2023 Recap	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Projection
Available Funds								
Cemetery Perpetual Care Trust	0	15,000	15,000	15,000	15,000	15,000	15,000	0%
Pension Reserve Fund	200,000	275,000	337,920	432,236	533,204	641,204	641,204	N/A
Unexpended County Retirement Appropriatio	0	0	0	0	0	0	0	0%
Sewer Betterment Paid in Advance	0	0	0	0	0	0	0	0%
Capital Stabilization Fund	0	0	0	0	0	0	0	0%
Bond Premium - Sawmill Brook	0	0	0	0	0	0	0	0%
Bond Premium FR 6/7	0	0	0	0	0	0	0	0%
Bond Premium - Red Gate Farm	1,833	1,633	1,433	1,277	1,165	1,165	1,165	N/A
Bond Premium - HS Field Renovation	3,000	3,000	3,000	3,000	3,000	3,000	3,000	N/A
Bond Premium - Town Garage Solar	3,683	3,683	3,683	0	0	0	0	0%
Bond Premium in Excess of Borrowing Costs -	0	4,144	0	0	0	0	0	0%
Excluded Debt Reserved from 9/21 Refunding	0	19,661	0	0	0	0	0	0%
Use of School Property Revolving Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0%
ALS Revolving Fund	245,000	315,000	315,000	315,000	315,000	315,000	315,000	0%
Respite Care Revolving Fund	0	10,000	10,000	10,000	10,000	10,000	10,000	0%
F/B Rs Red of Fut Excl Debt (BAN Int Reimb)	4,194	0	0	0	0	0	0	0%
F/B Rs Red of Excl Debt MSBA Reimb	583,535	0	0	0	0	0	0	0%
Overlay Surplus to Offset Operating Budget	0	0	0	0	0	0	0	0%
Capital Stabilization Fund	1,106,000	796,000	1,270,000	1,000,000	1,000,000	1,000,000	1,000,000	0%
Municipal Building Stabilization Fund	1,159,000	1,405,500	1,850,755	1,000,000	1,000,000	1,000,000	1,000,000	0%
Park & Rec Revolving Fund	0	97,000	315,000	0	0	0	0	0%
ALS Revolving Fund	0	0	0	0	0	0	0	0%
Ambulance Revolving Fund	0	0	0	0	0	0	0	0%
Police Salary Appropriation	0	0	0	0	0	0	0	0%
F/R Res for Exp (SB Paid off)	0	0	0	0	0	0	0	0%
Transportation Receipts Reserved for Appropri	535	651	1,116	1,000	1,000	1,000	1,000	0%
Opioid Settlement Stabilization Fund	0	68,000	68,000	0	0	0	0	0%
Cemetery Perpetual Revolving Fund	0	54,250	25,200	0	0	0	0	0%
PEG Access Grant Revolving Fund	0	283,107	292,272	0	0	0	0	0%
Available Funds - Total	3,336,780	3,381,629	4,538,379	2,807,513	2,908,369	3,016,369	3,016,369	
Free Cash	3,225,000	2,237,139	3,277,817	0	0	0	0	0%
Other Revenue Sources	0	0	0	0	0	0	0	0%
Enterprise Fund Allocated Costs	2,298,280	2,263,466	2,280,968	2,100,355	2,063,993	2,027,200	1,990,407	N/A
Other - Total	2,298,280	2,263,466	2,280,968	2,100,355	2,063,993	2,027,200	1,990,407	
General Fund Revenues - Total	75,184,123	75,749,413	80,208,637	76,108,998	78,107,810	80,169,948	82,176,344	



Medfield General Fund Financial Forecast FY2025 to FY2029 (continued)

Expenditure Projections	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Projection
Town Departments								
Select Board Salaries	2,700	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
Select Board Operations	12,820	13,159	13,159	13,159	13,159	13,159	13,159	0.00%
Selectmen - Total	15,520	15,859	15,859	15,859	15,859	15,859	15,859	
Town Administrator Salaries	406,548	435,987	453,450	462,519	471,769	481,205	490,829	2.00%
Town Administrator Operations	24,340	24,340	24,340	24,583	24,829	25,078	25,328	1.00%
Town Administrator - Total	430,888	460,327	477,790	487,102	496,599	506,282	516,157	
Town Counsel Operations	123,533	124,944	114,944	117,243	119,588	121,979	124,419	2.00%
Information Technology Salaries	80,509	86,599	89,227	91,012	92,832	94,688	96,582	2.00%
Information Technology Operations	154,700	154,700	154,200	161,910	170,006	178,506	187,431	5.00%
Information Technology - Total	235,209	241,299	243,427	252,922	262,837	273,194	284,013	
Human Resources Salaries	99,956	38,828	99,297	40,381	41,189	42,013	42,853	2.00%
Human Resources Operations	5,060	5,060	5,060	5,111	5,162	5,213	5,265	1.00%
Human Resources - Total	105,016	43,888	104,357	45,492	46,350	47,226	48,118	
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	15,750	17,250	17,250	17,250	17,250	17,250	0.00%
Town Report / Meeting - Total	15,000	16,750	18,250	18,250	18,250	18,250	18,250	
Town Accountant Salaries	218,376	204,432	211,465	215,694	220,008	224,408	228,897	2.00%
Town Accountant Operations	58,624	52,320	67,220	67,892	68,571	69,257	69,949	1.00%
Town Accountant - Total	277,000	256,752	278,685	283,587	288,579	293,665	298,846	
Assessors Salaries	207,342	233,388	240,371	245,178	250,082	255,084	260,185	2.00%
Assessors Operations	27,395	24,585	25,650	25,907	26,166	26,427	26,691	1.00%
Assessors - Total	234,737	257,973	266,021	271,085	276,248	281,511	286,877	
Treasurer/Collector Salaries	217,853	231,827	238,782	243,558	248,429	253,397	258,465	2.00%
Treasurer/Collector Operations	79,920	86,245	93,245	94,177	95,119	96,070	97,031	1.00%
Treasurer / Collector - Total	297,773	318,072	332,027	337,735	343,548	349,468	355,496	
Town Clerk	125,782	129,346	133,246	135,911	138,629	141,402	144,230	2.00%
Town Clerk	35,050	35,050	36,300	37,026	37,767	38,522	39,292	2.00%
Town Clerk - Total	160,832	164,396	169,546	172,937	176,396	179,924	183,522	
Planning and Zoning Salaries	121,925	129,751	129,801	132,397	135,045	137,746	140,501	2.00%
Planning and Zoning Operations	16,885	16,885	16,885	17,223	17,567	17,918	18,277	2.00%
Planning and Zoning - Total	138,810	146,636	146,686	149,620	152,612	155,664	158,778	
Conservation Commission Salaries	36,669	36,050	54,808	55,904	57,022	58,163	59,326	2.00%
Conservation Commission Operations	7,940	7,940	8,525	8,696	8,869	9,047	9,228	2.00%
Conservation - Total	44,609	43,990	63,333	64,600	65,892	67,209	68,554	



Medfield General Fund Financial Forecast FY2025 to FY2029 (continued)

Expenditure Projections	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Projection
Facilities Salaries	117,528	208,381	215,803	220,119	224,521	229,012	233,592	2.00%
Facilities Operations	529,900	547,346	524,577	542,937	561,940	581,608	601,964	3.50%
Facilities - Total	647,428	755,727	740,380	763,056	786,461	810,620	835,556	
Police Department Salaries	2,504,347	2,607,465	2,853,318	2,938,918	3,027,085	3,117,898	3,211,435	3.00%
Police Department Operations	281,999	298,477	323,710	333,421	343,424	353,727	364,338	3.00%
Police - Total	2,786,346	2,905,942	3,177,028	3,272,339	3,370,509	3,471,624	3,575,773	
Animal Control Officer Salaries	99,740	102,702	105,761	107,876	110,034	112,234	114,479	2.00%
Animal Control Officer Operations	14,854	14,854	14,854	15,151	15,454	15,763	16,078	2.00%
Animal Control - Total	114,594	117,556	120,615	123,027	125,488	127,998	130,558	
Traffic Markings / Signs	65,024	37,007	52,007	53,047	54,108	55,190	56,294	2.00%
Fire Department Salaries	1,417,287	1,485,537	1,584,685	1,632,226	1,681,192	1,731,628	1,783,577	3.00%
Fire Department Operations	173,150	179,295	127,539	131,365	135,306	139,365	143,546	3.00%
Fire Department - Total	1,590,437	1,664,832	1,712,224	1,763,591	1,816,498	1,870,993	1,927,123	
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	11,500							
Inspections Salaries	240,162	283,654	280,237	285,842	291,559	297,390	303,338	2.00%
Inspections Operations	14,258	14,258	17,258	17,603	17,955	18,314	18,681	2.00%
Inspections - Total	254,420	297,912	297,495	303,445	309,514	315,704	322,018	
Tree Care Salaries	24,491	25,226	25,983	26,503	27,033	27,573	28,125	2.00%
Tree Care Operations	43,600	49,100	49,100	50,082	51,084	52,105	53,147	2.00%
Tree Care - Total	68,091	74,326	75,083	76,585	78,116	79,679	81,272	
Highway Salaries	1,094,673	1,120,555	1,175,130	1,198,633	1,222,605	1,247,057	1,271,999	2.00%
Highway Operations	401,975	439,975	435,475	444,185	453,068	462,130	471,372	2.00%
Highway - Total	1,496,648	1,560,530	1,610,605	1,642,817	1,675,673	1,709,187	1,743,371	
Snow & Ice Salaries	110,463	110,464	110,465	110,466	110,467	110,468	110,469	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	293,436	293,437	293,438	293,439	293,440	293,441	293,442	
Street Lights Operations	12,500	12,500	12,500	12,750	13,005	13,265	13,530	2.00%
Equipment Repair/Maintenance Salaries	157,046	163,491	155,955	159,074	162,256	165,501	168,811	2.00%
Equipment Repair/Maintenance Operations	293,513	308,513	323,513	329,983	336,583	343,315	350,181	2.00%
Equipment Repair / Maintenance - Total	450,559	472,004	479,468	489,057	498,839	508,815	518,992	
Sidewalks Operations	35,000	35,000	35,000	35,000	35,000	35,000	35,000	0.00%



Medfield General Fund Financial Forecast FY2025 to FY2029 (continued)

Expenditure Projections	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Projection
Solid Waste Disposal Salaries	235,582	245,616	256,108	261,230	266,455	271,784	277,220	2.00%
Solid Waste Disposal Operations	390,232	393,232	396,232	408,119	420,363	432,973	445,963	3.00%
Solid Waste Disposal - Total	625,814	638,848	652,340	669,349	686,817	704,757	723,182	
Cemetery Salaries	171,746	160,516	178,658	182,231	185,876	189,593	193,385	2.00%
Cemetery Operations	35,640	39,640	41,640	42,473	43,322	44,189	45,072	2.00%
Cemetery - Total	207,386	200,156	220,298	224,704	229,198	233,782	238,458	
Health Salaries	119,772	132,033	135,996	138,716	141,490	144,320	147,206	2.00%
Health Operations	70,823	75,338	75,338	76,845	78,382	79,949	81,548	2.00%
Health - Total	190,595	207,371	211,334	215,561	219,872	224,269	228,755	
Council on Aging Salaries	216,898	225,100	233,383	238,051	242,812	247,668	252,621	2.00%
Council on Aging Operations	33,940	34,800	34,800	35,496	36,206	36,930	37,669	2.00%
Council on Aging - Total	250,838	259,900	268,183	273,547	279,018	284,598	290,290	
Medfield Outreach Salaries	160,965	252,142	264,029	269,310	274,696	280,190	285,793	2.00%
Medfield Outreach Operations	24,380	24,830	16,550	16,881	17,219	17,563	17,914	2.00%
Medfield Outreach - Total	185,345	276,972	280,579	286,191	291,914	297,753	303,708	
Library Salaries	580,581	620,489	642,654	655,507	668,617	681,990	695,629	2.00%
Library Operations	221,148	229,753	238,553	243,324	248,191	253,154	258,217	2.00%
Library - Total	801,729	850,242	881,207	898,831	916,808	935,144	953,847	
Parks & Recreation Salaries	259,725	278,535	329,383	335,971	342,690	349,544	356,535	2.00%
Parks & Recreation Operations	51,900	58,720	58,720	51,900	51,900	51,900	51,900	0.00%
Parks and Recreation - Total	311,625	337,255	388,103	387,871	394,590	401,444	408,435	
Sealer Salaries	2,917	3,000	8,000	8,160	8,323	8,490	8,659	2.00%
Sealer Operations	200	200	0	0	0	0	0	2.00%
Sealer - Total	3,117	3,200	8,000	8,160	8,323	8,490	8,659	
Veterans Salaries	0	0	0	0	0	0	0	0.00%
Veterans Operations	55,878	59,831	49,831	50,828	51,844	52,881	53,939	2.00%
Veterans - Total	55,878	59,831	49,831	50,828	51,844	52,881	53,939	
Historical Commission Operations	1,500	0.00%						
Memorial Day/Veterans Day Operations	1,800	0.00%						
Cultural Council Operations	6,500	7,300	7,300	7,300	7,300	7,300	7,300	0.00%
Reserve Fund	170,000	0.00%						
Town Departments	12,717,037	13,343,534	13,988,743	14,251,724	14,589,894	14,936,966	15,293,190	
Vocational School Assessment	143,023	107,355	127,924	130,482	133,092	135,754	138,469	2.00%



Medfield General Fund Financial Forecast FY2025 to FY2029 (continued)

Expenditure Projections	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Projection
Professional Salaries	29,021,717	30,237,553	31,461,660	32,720,126	33,701,730	35,386,817	37,156,158	
Clerical Salaries	900,412	931,200	994,504	1,034,284	1,065,313	1,118,578	1,174,507	
Other Salaries	3,176,366	3,356,111	3,460,146	3,598,552	3,706,508	3,891,834	4,086,426	
Services	2,767,645	3,070,845	3,186,167	3,313,614	3,413,022	3,583,673	3,762,857	
Supplies	1,280,920	1,300,380	1,369,800	1,424,592	1,467,330	1,540,696	1,617,731	
Other Expenses	1,284,160	1,448,260	1,349,099	1,403,063	1,445,155	1,517,413	1,593,283	
Tuitions (net)	1,075,729	832,435	1,291,034	1,342,675	1,382,956	1,452,103	1,524,709	
Medfield Public Schools - Total	39,506,949	41,176,784	43,112,410	44,836,906	46,182,014	48,491,114	50,915,670	
Workers Compensation Insurance	248,000	280,878	293,518	302,324	311,393	320,735	330,357	3.00%
Property, General Liability, and Professional	276,000	279,507	292,085	306,689	322,024	338,125	355,031	5.00%
Police and Fire 111F Injured on Duty Insurance	90,000	95,000	90,000	94,500	99,225	104,186	109,396	5.00%
Insurance - Total	614,000	655,385	675,603	703,513	732,642	763,046	794,784	
Unemployment Trust Fund	-	30,000	50,000	50,000	50,000	50,000	50,000	0.00%
Life Insurance	15,000	15,900	16,000	16,320	16,646	16,979	17,319	2.00%
Health Insurance	4,677,109	4,928,810	4,949,252	5,246,207	5,560,980	5,894,638	6,248,317	6.00%
OPEB Appropriation	500,000	525,000	551,250	578,813	607,753	638,141	670,048	5.00%
Medicare Tax	624,000	665,000	708,000	729,240	751,117	773,651	796,860	3.00%
Norfolk County Retirement	3,394,258	3,296,275	3,434,727	3,606,463	3,786,787	3,976,126	4,174,932	5.00%
Town and School Employee Benefits - Total	9,210,367	9,460,985	9,709,229	10,227,043	10,773,283	11,349,535	11,957,476	
Debt - Principal	3,958,200	2,914,709	2,931,249	2,587,821	2,604,425	2,616,062	2,472,734	
Debt - Interest	1,312,070	1,160,574	1,035,984	913,288	811,122	715,580	618,336	
Debt - Total	5,270,270	4,075,283	3,967,233	3,501,109	3,415,547	3,331,642	3,091,070	
Transfer to General Stabilization Fund	700,000	500,000	0	0	0	0	0	
Transfer to Capital Stabilization Fund	2,000,000	850,000	700,000	0	0	0	0	
Transfer to Municipal Buildings Stabilization Fund	1,103,812	1,131,407	1,159,692	1,188,684	1,218,402	1,248,862	1,280,083	2.50%
Transfer out of Municipal Buildings Stabilization Fund	1,159,000	1,405,500	1,850,755	1,000,000	1,000,000	1,000,000	1,000,000	
Capital Budget	1,106,000	956,095	1,701,095	1,000,000	1,000,000	1,000,000	1,000,000	
Other Monetary Articles	25,000	699,496	2,276,039	0	0	0	0	
Snow and Ice Deficit	56,235	0	0	25,000	25,000	25,000	25,000	
State - Cherry Sheet Offsets	26,061	30,132	30,986	32,225	33,514	34,855	36,249	4.00%
Adjustments	0	8,494	0	0	0	0	0	
State Assessments	1,065,420	898,871	708,928	561,017	411,627	415,744	419,901	1.00%
Overlay	206,873	214,265	200,000	204,000	208,080	212,242	216,486	2.00%
Other - Total	1,354,589	1,151,762	939,914	765,017	619,707	627,985	636,388	
Total Expenditures	74,910,046	75,513,586	80,208,637	76,604,479	78,664,580	81,884,904	85,107,130	
Total GF Revenues	75,184,123	75,749,413	80,208,637	76,083,998	78,082,810	80,144,948	82,151,344	
Total GF Expenditures	74,910,046	75,513,587	80,208,637	76,604,479	78,664,580	81,884,904	85,107,130	
Available	274,077	235,826	(0)	(520,481)	(581,770)	(1,739,956)	(2,955,786)	



Departmental Budgets



Departmental Budget Summary

Fund/Department	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
General Fund						
Administration						
Select Board	11,195	13,863	15,859	15,859	0	0%
Town Administrator	404,674	414,106	460,327	477,790	17,463	4%
Town Counsel	131,257	219,367	124,944	114,944	(10,000)	-8%
Information Technology	218,925	235,693	241,299	243,427	2,128	1%
Human Resources	33,590	35,425	43,888	104,357	60,469	138%
Town Report/Town Meeting	17,518	20,427	16,750	18,250	1,500	9%
Administration - Total	817,159	938,881	903,067	974,627	71,560	8%
Town Accountant	243,613	259,467	256,752	278,685	21,933	9%
Assessors	229,758	242,128	257,973	266,021	8,048	3%
Treasurer/Collector	292,426	298,962	318,072	332,027	13,955	4%
Town Clerk	111,039	158,110	164,396	169,546	5,150	3%
Conservation	46,204	38,369	43,990	63,333	19,343	44%
Planning & Zoning	123,792	116,842	146,636	146,686	50	0%
Facilities/Building	620,253	599,278	755,727	740,380	(15,347)	-2%
Police Department	2,586,978	2,386,651	2,905,942	3,177,028	271,086	9%
Animal Control	104,008	102,813	117,556	120,615	3,059	3%
Traffic Marking/Signs	50,688	55,037	37,007	52,007	15,000	41%
Police - Total	2,741,674	2,544,501	3,060,505	3,349,650	289,145	9%
Fire & Rescue Department	1,493,205	1,654,781	1,676,332	1,723,724	47,392	3%
Inspections	248,570	251,061	297,912	297,495	(417)	0%
Trees	65,444	58,138	74,326	75,083	757	1%
Highway	1,489,409	1,303,410	1,560,530	1,610,605	50,075	3%
Snow & Ice	349,670	199,055	293,437	293,438	1	0%
Street Lighting	5,653	8,256	12,500	12,500	0	0%
Equipment Repair & Maintenance	424,304	377,677	472,004	479,468	7,464	2%
Sidewalks	35,000	28,348	35,000	35,000	0	0%
Solid Waste Disposal	510,203	591,146	638,848	652,340	13,492	2%
Cemetery	168,434	171,393	200,156	220,298	20,142	10%
Department of Public Works - Total	3,048,117		3,286,801	3,378,732	91,931	3%
Health	108,204	188,085	207,371	211,334	3,963	2%
Council on Aging	230,896	247,668	259,900	268,183	8,283	3%
Veterans' Services	34,887	28,124	59,831	49,831	(10,000)	-17%
Outreach	181,752	187,750	276,972	280,579	3,607	1%
Medfield Public Library	757,907	802,558	850,242	881,207	30,965	4%
Parks & Recreation	286,041	303,492	337,255	388,103	50,848	15%
Sealer of Weights & Measures	3,077	3,117	3,200	8,000	4,800	150%
Historical Commission	1,323	375	1,500	1,500	0	0%
Memorial Day	300	366	1,800	1,800	0	0%
Arts/Cultural Council	6,000	6,500	7,300	7,300	0	0%
Reserve Fund	92,060	152,826	170,000	170,000	0	0%
General Fund Departmental - Total	11,718,258	9,023,242	13,343,534	13,988,743	645,209	4.84%
Enterprise Funds						
DPW - Water Division	1,007,661	996,512	1,260,126	1,323,440	63,314	5%
DPW - Sewer Division	1,239,586	1,183,627	1,466,089	1,543,596	77,507	5%
Enterprise Fund Departmental - Total	2,247,247	2,180,139	2,726,215	2,867,036	140,821	5%
Departmental Total - All Funds	13,965,505	11,203,381	16,069,749	16,855,779	786,030	5%



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

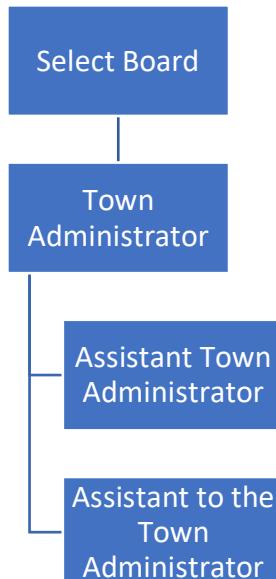
The Town Administrator's Office is committed to providing quality and innovative service in a supportive and creative environment. We work cooperatively with the citizens of Medfield and all municipal employees in setting the direction and accomplishing goals for town government.

Brief Description of the Department

Members of the Select Board, 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 Select Board and manages the day-to-day operations of the Town. The Town Administrator also directly manages several departments.

Organizational Chart





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 Select Board and Department Heads.
 - A. Quarterly update reports to BOS from Police Chief, Fire Chief, and DPW Director, other departments as requested
Status: Complete
 - B. Semi-annual updates Parks and Recreation, Council on Aging, Outreach
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

Select Board Policy Updates

- 8. Continue to formalize the policies and procedures of the Select Board.
 - A. Minimum: Car Wash Policy, Flag Policy, Municipal Building/Grounds Use, External Communication policies to be presented to the Select Board 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 Accomplishments

Goal: Develop strategies to increase public participation and ensure that citizens have the opportunity to be actively engaged in planning and implementation of services

- A. Finalize Committee Handbook to reflect most current information on the roles and responsibilities of committees and their members



Status: A final draft of the Committee Handbook is ready for approval.

B. Work with Town Moderator and Town Clerk to develop a Town Meeting 101 Session

Status: In order to encourage attendance at the Annual Town Meeting, this goal was shifted to creating a communications and social media campaign designed to increase resident participation and engagement. This followed two informational sessions on the town meeting process hosted by the Town Moderator. The chairs of the Warrant Committee also hosted informational sessions on town meeting to broadcasted on Medfield TV

C. Town Administrator Monthly Office Hours

Status: Monthly office hours were held at various locations and times throughout the fiscal year

D. Monthly Written Town Administrator Reports

Status: These reports were published each month and are available on the town's website and social media accounts. The report will continue to be published monthly beyond FY2023

E. Conduct survey of existing Board/Committee members

Status: This survey was distributed to all board and committee members prior to board and commission reappointments in June 2023. The results were reviewed and discussed by the Select Board. All Board and Committee members were also invited to attend the first annual Board and Committee Recognition night in October 2023 to highlight appreciation for these volunteers

Goal: Identify and advance opportunities for cooperation between Town departments, Medfield Public Schools, neighboring municipalities, non-profit organizations, and regional governments as ways to improve services and reduce costs

A. Investigate opportunity for a Human Services Department

Status: The Human Services Department, led by Medfield Outreach Director Kathy McDonald, was officially created as part of the town's Fiscal Year 2024 budget. In this structure, the Council on Aging Director, Public Health Nurse, and Veterans Services Officer report to the Outreach Director

B. Develop a Building Grounds and Open Space Maintenance and Improvement Plan Proposal

a. Identify responsibility for building grounds, open space, and recreational parcels

Status: This list is included in the draft version of the Open Space and Recreation Plan

b. Prepare maintenance plan for all identified locations

Status: The maintenance plan for these parcels centers around the creation of a Grounds Division. The Town received a grant to fund an study of existing grounds maintenance operations and feasibility of establishing a Grounds Division. Findings and recommendations are expected in fall 2024

Goal: Continue to manage town finances in a fiscally prudent manner that strikes a proper balance between the funding of important town services and affordability for taxpayers



A. Present American Rescue Plan Act (ARPA) project plan

Status: The Select Board has approved a plan for the full allocation of its U.S. Treasury ARPA funding. A portion of Medfield's Norfolk County ARPA allocation remains unspent given the requirements the County has put forth on what the funding can and cannot be spent on. The town continues to work with the Board of Water and Sewerage to identify projects that are allowable under Norfolk County ARPA spending categories

B. Submit FY2023 Budget for approval to the Government Finance Officers Association (GFOA)

Status: In December 2022, the GFOA awarded Medfield its Distinguished Budget Presentation Awards.

C. Capital Plan presented to Select Board prior to December 1, 2022

Status: Due to staff turnover, the Capital Plan was presented to the Select Board in January 2023

D. Oversee the development of an Annual Grant funding report to the Select Board by June 30, 2023

Status: This report has taken the form of a page on the town's website and is available for all to review

E. Continue to work with and support the new Elementary School Project Committee

Status: The Town Administrator attends the committee's meetings and continues to provide support to its members

Goal: Provide support for implementing economic development initiatives and promote local businesses

A. Written Select Board Policy for liquor licenses

Status: This policy was approved in August 2023

B. Identify funding source and implement wayfinding project identified in the Local Rapid Recovery Grant

Status: Our state legislative delegation secured the town an earmark for \$150,000 for this purpose in the 2022 Economic Development Bill

C. Develop and Finalize *Welcome to Medfield* local business landing page

Status: This page was published in August 2023

FY24 Goals

Goal: Identify and advance opportunities for cooperation between Town departments, Medfield Public Schools, neighboring municipalities, non-profit organizations, and regional governments as ways to improve services and reduce costs

Tasks:

A. Solicit Commonwealth Compact Efficiency Grant to aid in recommendations on forming a Grounds Department

Status: The Town received a \$36,000 grant for this purpose in November 2023. Due to staff turnover with the consultant hired for the project, work did not kick off for the study until May 2024. The School Department, Department of Public Works, Facilities



Department, and Parks and Recreation Department have all participated in the kick off of the project and we anticipate making a recommendation for the FY2026 budget

B. Investigate regional shared positions for Conservation Agent and Sealer of Weights and Measures

Status: In November 2023, a meeting of the Medfield and Sherborn Conservation Commission chairs took place along with the Town Administrators of both towns. Both towns indicated there would be logistical challenges to implementing a shared agent model

A new inter-municipal agreement between Medfield, Millis, and Medway was signed in September 2023 creating a shared Sealer of Weights and Measures between the three towns

The Town also joined a study to review the feasibility of establishing a regional dispatch operation with the towns of Westwood and Dover

Goal: Continue to manage town finances in a fiscally prudent manner that strikes a proper balance between the funding of important town services and affordability for taxpayers

Tasks:

A. Investigate and prepare options for the Select Board to consider for additional senior resident tax relief programs

Status: The Town Administrator and Principal Assessor are currently exploring options and plan to present findings in fall 2024

B. Investigate potential for tax mitigation fund for new elementary school project

Status: The Elementary School Tax Mitigation Fund was adopted by the 2024 Annual Town Meeting with an initial appropriation of \$900,000 made into the fund

C. Study feasibility of health insurance changes to allow for savings both for the town and the employees

Status: The Town and the Public Employee Committee (PEC) successfully negotiated plan design changes that resulted in over \$700,000 in savings in health insurance premiums for both employees and the Town

D. Provide quarterly update to Select Board on contracts/projects authorized by the Select Board

Status: This goal was shifted towards the creation of a formal tracking system for all contracts authorized by the Select Board



Goal: Maintain Environmental quality and the sustainability of our community

Tasks:

- A. Investigate and implement sustainable landscaping alternatives at the Town Hall.
Status: The Town is weighing planting drought resistant clover on the front lawn of the Town Hall with funding that may be available from a state earmark for downtown façade improvements. In addition, other funding options for installing a rain garden in the overgrown areas behind Town Hall are being explored, with a focus on planting native plants that are drought resistant and may assist with storm water mitigation
- B. Investigate Carbon Sequestration Possibility
Status: Based on carbon sequestration programs implemented by other Massachusetts municipalities, Medfield may need to approach this on a regional basis as well. West Springfield, Holyoke, and Westfield collaborated to create the Tri-City Carbon Sequestration Program, leveraging 15,000 acres to collect an estimated \$2 million dollars over the next 10 years. Additional funding may also be needed for Medfield to pursue such a project. The Tri-City initiative began with a study funded by a \$100,000 included in the state budget
- C. Tree Planting
Status: A free tree-planting program for residents is proposed for fall 2024. The program would be funded with the Town's Norfolk County American Rescue Plan Act allocation

Goal: Assist Select Board in carrying out statement against Oppressive Actions and Speech Directed at Individuals and Groups

Task:

- A. Establish dedicated phone line in Town Administrators office for residents to report incidents that violate the Select Board's statement. This phone line should be set up to allow callers to leave messages, but is not expected to be staffed for handling live calls. The message traffic will be monitored on a daily basis on all days that the Town Hall is open. Anticipated calls include complaints of legal violations, which will be forwarded to the Police Department if they have not been called in directly, as well as less significant violations that may fall short of being legal violations, but that, nonetheless, violate the Select Board's policy statement. The purpose of this task is to ensure that the Select Board is promptly made aware of all reported violations so the Select Board is in a good position to respond to reports appropriately, and, over time, to give the town better visibility over the significance and extent of undesirable conduct in town

Status: The Town Administrator's office, Information Technology, Medfield Outreach, and Police Departments are coordinating on this effort. The phone line is expected to be made available to residents in fall 2024



Departmental Budget

ADMINISTRATION	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SELECT BOARD						
SALARIES						
SALARIES-ELECTED	2,025	2,700	2,700	2,700	0	0%
	SALARIES - SUBTOTAL	2,025	2,700	2,700	0	0%
OPERATING EXP.						
ADVERTISING	554	456	1,300	1,300	0	0%
DUES & MEMBERSHIPS	2,762	2,915	2,900	2,900	0	0%
PROFESSIONAL DEVELOPMENT	0	0	1,250	1,250	0	0%
PRINTNG-POSTG-STATY	387	393	600	600	0	0%
MEETINGS+CONFERENCES*	0	939	0	0	0	N/A
OFFICE SUPPLIES	0	551	720	720	0	0%
VARIOUS COMMITTEE EXPENSES	5,403	5,408	6,389	6,389	0	0%
SELECTMEN ENCUMBRANCES	64	501	0	0	0	N/A
	OPERATING EXP. - SUBTOTAL	9,170	11,163	13,159	13,159	0
	SELECT BOARD - TOTAL	11,195	13,863	15,859	15,859	0
TOWN ADMINISTRATOR						
SALARIES						
TOWN ADMIN SALARIES	380,083	386,038	434,987	452,450	17,463	4%
LONGEVITY-TOWN ADMIN	1,000	1,000	1,000	1,000	0	0%
ENCUMBRANCE	0	0	0	0	0	N/A
	SALARIES - SUBTOTAL	381,083	387,038	435,987	453,450	17,463
OPERATING EXP.						
OTHER EQ/COPIER+SUPPLIES	7,729	4,999	7,800	7,800	0	0%
STORAGE SPACE RENT	4,200	4,200	4,200	4,200	0	0%
PROFESSIONAL DEVELOPMENT	0	0	4,340	4,340	0	0%
TRAINING & EDUCATION*	3,826	6,184			0	N/A
CONTRACT SERVICE	2,625	4,648	4,000	4,000	0	0%
MEETINGS+CONFERENCES*	1,545	1,924	0	0	0	N/A
OFFICE SUPPLIES	3,285	4,484	4,000	4,000	0	0%
ENCUMBRANCES	381	629	0	0	0	N/A
	OPERATING EXP. - SUBTOTAL	23,591	27,068	24,340	24,340	0
	TOWN ADMINISTRATOR - TOTAL	404,674	414,106	460,327	477,790	17,463
						4%



ADMINISTRATION	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
TOWN COUNSEL						
OPERATING EXP.						
CONSULTNG+LEGAL FEES	54,737	108,484	53,000	43,000	(10,000)	-19%
TN COUNSL CONTR SVC	69,150	70,533	71,944	71,944	0	0%
ENCUMBRANCES	7,370	40,350	0	0	0	N/A
TOWN COUNSEL - TOTAL	131,257	219,367	124,944	114,944	(10,000)	-8%
INFORMATION TECHNOLOGY						
SALARIES						
SALARIES - IT	78,342	81,084	85,949	88,527	2,578	3%
LONGEVITY-IT	550	600	650	700	50	8%
SALARIES - SUBTOTAL	78,892	81,684	86,599	89,227	2,628	3%
OPERATING EXP.						
EQUIP REPAIR+SERV					-	N/A
EQUIP MAINT CONTRACTS	83,768	81,746	85,000	89,500	4,500	5%
EQ MAINT CNTR-SERVER	3,288	1,383	15,000	15,000	0	0%
CAPITAL EQUIP REPLACEMENT	2,500	6,060	5,000	0	(5,000)	-100%
UTIL-TELEPHONE	47,370	61,872	48,000	48,000	0	0%
DUES & MEMBERSHIPS	0	0	500	500	0	0%
MEETINGS+CONFERENCES*	0	90	0	0	0	N/A
OFFICE SUPPLIES	0	0	1,200	1,200	0	0%
ENCUMBRANCES	3,107	2,858	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	140,033	154,009	154,700	154,200	(500)	0%
INFORMATION TECHNOLOGY - TOTAL	218,925	235,693	241,299	243,427	2,128	1%
HUMAN RESOURCES						
SALARIES						
SALARIES	31,275	32,839	33,825	34,839	1,014	3%
MANAGERIAL MERIT	0	0	5,003	22,750	17,747	355%
PROF SAL MKT ADJ - CLASS AND COMP	0	0	0	41,708	41,708	N/A
SALARIES - SUBTOTAL	31,275	32,839	38,828	99,297	60,469	156%



ADMINISTRATION	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
OPERATING EXP.						
DUES & MEMBERSHIPS	0	275	1,200	1,200	0	0%
PROFESSIONAL DEVELOPMENT	0	0	3,000	3,000	0	0%
TRAINING & EDUCATION*	1,395	0	0	0	0	N/A
CONSULTANT	0	0	0	0	0	N/A
PRINTNG-POSTG-STATY	550	2,171	700	700	0	0%
MEETINGS+CONFERENCES*	205	140	0	0	0	N/A
OFFICE SUPPLIES	0	0	160	160	0	0%
ENCUMBRANCES	165	0	0	0	0	N/A
	0	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	2,315	2,586	5,060	5,060	0	0%
HUMAN RESOURCES - TOTAL	33,590	35,425	43,888	104,357	60,469	138%
TOWN REPORT/MEETING						
SALARIES						
TOWN MEETING WAGES	3,681	0	1,000	1,000	0	0%
SALARIES - SUBTOTAL	3,681	-	1,000	1,000	-	0%
OPERATING EXP.						
POLICE SPECIAL DETAIL	483	0	750	750	0	0%
PRINTNG-POSTG-STATY	13,354	20,427	15,000	16,500	1,500	10%
OPERATING EXP. - SUBTOTAL	13,837	20,427	15,750	17,250	1,500	10%
TOWN REPORT/MEETING - TOTAL	17,518	20,427	16,750	18,250	1,500	9%
ADMINISTRATION - TOTAL	817,159	938,881	903,067	974,627	71,560	8%

* Training and education & meetings and conferences were combined into professional development in FY24

**Merit adjustments are redistributed to each department after the fiscal year has begun



Accounting Department

Contact	Phone & Email	Location
Andrew Foster Town Accountant	508-906-3021 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





FY22 Accomplishments

Goal: Finalizing the Town's Financial Audit/Status: Completed

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

Goal: Complete the annual interim GASB 74 & 75 Report/Status: Completed

Goal: Completion of new GFOA Budget Document/ Status: Completed

FY23 Accomplishments

Goal: Submit timely reporting to state Status: Completed

Goal: Complete a successful audit without any material findings Status: Ongoing

Goal: Complete the Interim Year GASB 74 & 75 Report Status: Completed

FY24 Goals: Status Update

GOAL #1	Submit timely reporting to the state
Detailed Description	Such as the Balance Sheet, Schedule A
Start Date	06-01-2023
Completion Date	Estimated 10-31-2023
How will you measure success/achievement/completion?	Complete and submit on a timely basis to remain in good standing and to have final numbers for the next year budget process
Status as of 12/31/2023	Completed

GOAL #2	Complete a successful audit without any material findings
Detailed Description	Ensure the books are in order and ready for the Audit
Start Date	06-01-2023
Completion Date	Estimated 03-31-2024
How will you measure success/achievement/completion?	Audit conducted on time and with a high degree of correctness
Status as of 12/31/2023	Ongoing

GOAL #3	Complete the Interim GASB 74 & 75 Report
Detailed Description	The Town is annually required to comply with GASB 74 issuing disclosures and incremental changes to its OPEB report
Start Date	06-01-2023
Completion Date	Estimated 12-31-2023
How will you measure success/achievement/completion?	Study conducted and completed on time and with a high degree of correctness
Status as of 12/31/2023	Completed



FY25 Goals

GOAL #1	Submit Timely Reporting to the State
Detailed Description	Such as the Balance Sheet, Schedule A
Start Date	06-01-2024
Completion Date	Estimated 10-31-2024
How will you measure success/achievement/completion?	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
Detailed Description	Ensure the books are in order and ready for the Audit
Start Date	06-01-2024
Completion Date	Estimated 03-31-2025
How will you measure success/achievement/completion?	Audit conducted on time and with a high degree of correctness

GOAL #3	Complete the Interim Year GASB 74 & 75 Report
Detailed Description	The Town is annually required to comply with GASB 74 issuing disclosures and incremental changes to its OPEB report
Start Date	06-01-2024
Completion Date	Estimated 12-31-2024
How will you measure success/achievement/completion?	Study conducted and completed on time and with a high degree of correctness

GOAL #4	Explore Purchase Order System for Town Departments
Detailed Description	Town departments do not currently have a purchase order system in place, which can lead to confusions about remaining budgeted funds that are committed towards contractual and similar obligations
Start Date	07-01-2024
Completion Date	Estimated 06-30-2024
How will you measure success/achievement/completion?	Identify one Town department to implement a purchase order system to serve as a "pilot" for other departments



GOAL #5		Adopt New Grant Financial Reporting System
Detailed Description		The current method that grants are reported in Munis does not give a clear indication of the funds that have been spent from a grant or the funds available to spend, making it difficult to understand the grant's history
Start Date		06-01-2024
Completion Date		12-31-2024
How will you measure success/achievement/completion?		Munis will now report clear amounts for incurred expenditures and grant revenues still available for spending for all Town grants

Trends/Metrics

Description	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024*
Stabilization Balance	1,949,985	2,181,146	2,316,738	3,235,028	4,966,478	5,737,046
OPEB Trust Balance	3,470,967	3,972,467	5,674,059	5,897,842	6,758,942	7,320,511
Free Cash certified as of July 1 of each fiscal year	2,234,402	3,357,125	4,954,299	3,918,186	5,142,310	
Prop 2 ½ Increase	988,993	1,070,878	1,111,470	1,151,194	1,192,931	1,238,047
New Growth	373,294	552,801	477,469	518,321	611,675	523,712
Excess Levy	517,588	25,486	16,601	28,580	274,077	305,826

*through Quarter 2



Departmental Budget

TOWN ACCOUNTANT	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
TOWN ACCT SALARIES	188,661	212,755	204,432	211,215	6,783	3%
LONGEVITY-TN ACCT	1,000	0	0	250	250	N/A
SALARIES - SUBTOTAL	189,661	212,755	204,432	211,465	7,033	3%
OPERATING EXP.						
OTHER EQUIPMENT	539	370	700	700	0	0%
DUES & MEMBERSHIPS	280	290	320	320	0	0%
PROFESSIONAL DEVELOPMENT	0	0	4,200	5,000	800	19%
TRAINING & EDUCATION*	2,581	2,860	0	0	0	N/A
TOWN & SCHOOL AUDIT	36,500	37,000	37,500	49,000	11,500	31%
OPEB CONSULTANT	0	0	7,500	11,000	3,500	47%
MEETINGS+CONFERENCES*	758	499	0	0	0	N/A
TN ACCT OFFICE SUPPL	1,845	793	2,100	1,200	(900)	-43%
ENCUMBRANCES	11,449	4,900	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	53,952	46,712	52,320	67,220	14,900	28%
TOWN ACCOUNTANT - TOTAL	243,613	259,467	256,752	278,685	21,933	9%

* Training and education & meetings and conferences were combined into professional development in FY24



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

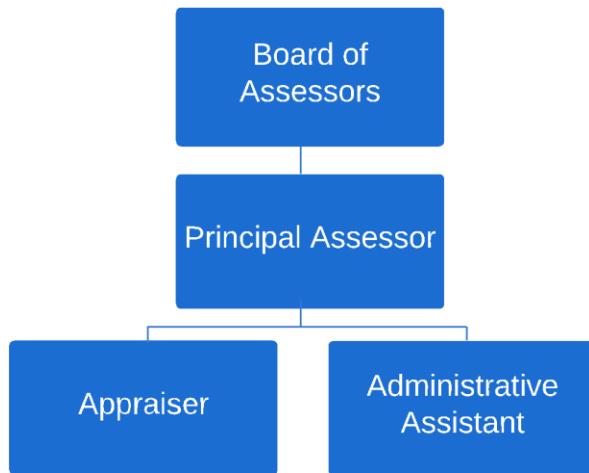
The Mission of the Assessing office is to discover, list, and value all types of properties in the Town of Medfield at a legally correct level of value; to serve the public professionally and courteously; to keep the public informed through various mediums and to work with other governmental organizations 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 FY 2024 appraisal of approximately 4400 real property (residential, commercial, industrial), 399 (exempt) along with 68 taxable (200 total) personal property (business and utility tangible assets) accounts and process all motor vehicle excise tax accounts (approximately 13,200). Assessors provide information to the Select Board annually so that the tax rate can be established. The Assessors commit tax warrants to the Treasurer/Collector including the annual real estate taxes (\$54,005,114 FY 2024), personal property taxes (\$766,137 FY 2024), excise tax (approximately \$2,400,000 FY 2024), sewer betterments (\$102,405 FY 2024) and other liens (\$102,646 FY 2024) 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



FY23 Accomplishments:

1. Completed the required property inspection program. More than the required one tenth of the community was inspected by the end of FY 2023, June 30, 2022.
2. New Growth for \$611,675 was approved and certified by the Department of Revenue on November 9, 2022.
3. The Board implemented a new mapping system with CAI in April 2022, allowing for more timely corrections and annual updates as required.
4. The FY2023 Tax Rate of \$15.43 was approved and certified by the Department of Revenue on December 12, 2022.

FY24 Goals: Status Update

GOAL #1	Preliminary Audit Work for FY 2025 Certification
Detailed Description	Complete Preliminary work for the FY 2025 DOR 5-year certification program. Review and prepare all appropriate files, review past certification directives and ensure compliance in all areas
Start Date	07-01-2023
Completion Date	01-01-2024
How will you measure success/achievement/completion?	Files reviewed, accuracy of information and directives completed and results of preliminary meeting with DLS
Status as of 12/31/2023	Completed, Report sent to DLS



GOAL #2	Work With New Council on Aging Director
Detailed Description	Work with new COA director to ensure a smooth transition. Maintain and improve communications. Work to ensure she has the information seniors need on exemption availability and the senior tax work off program
Start Date	01-01-2023
Completion Date	12-30-2023
How will you measure success/achievement/completion?	All questions on programs answered, more communication tools developed and exemption brochures updated and delivered
Status as of 12/31/2023	Completed

GOAL #3	New Growth & Property Inspection Program
Detailed Description	DOR annually requires the inspection of sales, building permits and cyclical properties: Measure and list approximately 10% of all parcels annually (minimum of 468) Measure and list all sale properties Measure and list all permits which will change property characteristics and or conditions Complete New Growth Submission to Department of Revenue: Complete required documentation timely
Start Date	07-01-2023
Completion Date	Inspections by 06-30-2024; New Growth by 11-15-2023
How will you measure success/achievement/completion?	Number of inspections in each category and Approval of submissions to the DOR
Status as of 12/31/2023	NG completed and approved by DOR and Inspections TBC 6-01-2024

GOAL #4	FY 2024 Tax Rate
Detailed Description	Complete sales analysis and timely setting of FY 2024 tax rate Complete inspections, 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 a timely manner
Start Date	01-01-2023
Completion Date	12-15-2023
How will you measure success/achievement/completion?	Tax rate and assessed valuations approved by the Department of Revenue
Status as of 12/31/2023	Completed and all approvals received by the DOR on 12-7-2023



FY25 Goals

GOAL #1	FY 2025 Recertification of Assessments and Processes
Detailed Description	Complete all requirements to meet the DOR standards of assessment performance in order to pass the Commissioner's review. The following must be reviewed and or submitted: Work plan, data collections manual which has been recently updated, inspection program reports, tax maps, neighborhood map creation, submission of PRCs for DOR field review, prior certification requirements, all statistical analyses and reports for all types of property (Residential, Commercial, Industrial, Exempt and Personal), valuation schedules, utility review, state owned land review, farmland review, public disclosure program, etc.
Start Date	01-01-2024
Completion Date	12-01-2024
How will you measure success/achievement/completion?	Timely approval of all submissions to the Department of Revenue

GOAL #2	New Growth & Property Inspection Program
Detailed Description	DOR annually requires the inspection of sales, building permits and cyclical properties: Measure and list approximately 10% of all parcels annually (minimum of 480) Measure and list all sale properties Measure and list all permits which will change property characteristics and or conditions Complete New Growth Submission to Department of Revenue: Complete required documentation timely
Start Date	07-01-2024
Completion Date	11-15-2024 NG approval and 6-30-2025 Inspections complete
How will you measure success/achievement/completion?	Number of inspections in each category and Approval of submissions to the DOR

GOAL #3	FY 2025 Tax Rate
Detailed Description	Complete sales analysis and timely setting of FY 2025 tax rate Complete inspections, 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 a timely manner
Start Date	01-01-2024
Completion Date	12-01-2024
How will you measure success/achievement/completion?	Tax rate and assessed valuations approved by the Department of Revenue



Trends/Metrics

Description	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024*
Sales analysis in support of annual certification of assessed values and tax rate (certification required every five years)	Completed	Completed	Completed	Completed	Completed	Completed
Inspection of sale, permit and cyclical properties in the fiscal year	768	871	642	782	651	982
Process abatements for motor vehicle excise tax bills	449	424	410	562	489	153
Process personal exemptions & senior work off (Real Estate)	123	129	135	101	129	123
Update ownership records coordinated with Norfolk Registry of Deeds	457	443	518	427	307	168
Process new building permits for updating property record cards	171	252	280	318	313	163

*through Quarter 2



Departmental Budget

ASSESSORS	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
ASSESSOR DEPT SAL	199,412	212,033	229,338	236,221	6,883	3%
LONGEVITY-ASSESSOR	1,150	1,250	1,350	1,450	100	7%
ELECTED ASSESSORS SAL	2,700	2,700	2,700	2,700	0	0%
SALARIES - SUBTOTAL	203,262	215,983	233,388	240,371	6,983	3%
OPERATING EXP.						
OTHER EQUIPMENT						
EQUIP MAINT-SERVER						
DUES & MEMBERSHIPS	720	810	810	875	65	8%
PROFESSIONAL DEVELOPMENT	0	0	2,000	3,000	1,000	50%
TRAINING & EDUCATION*	1,244	2,129	0	0	0	N/A
CONSULTING+LEGAL FEES	4,900	3,915	5,000	5,000	0	0%
REGISTRY FEES	500	0	250	250	0	0%
PRINTNG-POSTG-STATY	714	759	725	725	0	0%
CYCLICAL INSPECT-ASSR	2,663	2,195	0	0	0	N/A
CONTR SVC-PERS PROP	2,650	6,800	6,800	6,800	0	0%
CONTR SVC-R/E APPRAISER	8,200	8,200	8,200	8,200	0	0%
MEETINGS+CONFERENCES*	410	680	0	0	0	N/A
OFFICE SUPPLIES	495	334	800	800	0	0%
ENCUMBRANCES	4,000	323	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	26,496	26,145	24,585	25,650	1,065	4%
ASSESSORS - TOTAL	229,758	242,128	257,973	266,021	8,048	3%

* Training and education & meetings and conferences were combined into professional development in FY24



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.

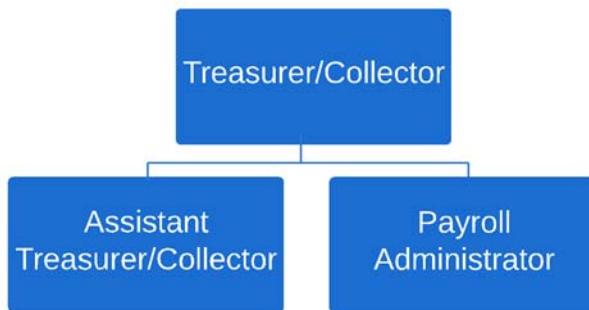
Brief Description of the Department

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



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 Accomplishments

1. Aa1 Bond Rating Reaffirmed
2. Set up Department of Public Works and Town Clerk for online bill payment
3. Tax title auction on hold due to Supreme Judicial Court ruling

FY24 Goals: Status Updates

GOAL #1	Explore cost insurance cost savings opportunities
Detailed Description	Attend online webinars hosted by MIIA in order to reduce towns insurance costs
Start Date	07-01-2023
Completion Date	06-30-2024
How will you measure success/achievement/completion?	Savings in insurance costs during the renewal period and knowledge to me
Status as of 12/31/2023	Staff enroll in webinars as registration becomes available



GOAL #2	Hold first tax title auction
Detailed Description	Await approval for foreclosure and auction for a property that will generate \$135,000 in revenue for the town
Start Date	07-01-2023
Completion Date	06-30-2024
How will you measure success/achievement/completion?	Actual revenues as a percentage of projections
Status as of 12/31/2023	Tax title auction is on hold due to Supreme Judicial Court ruling

GOAL #3	Monitor cash receipt procedures
Detailed Description	Continue to work with town/school departments to establish policies/procedures on cash receipts
Start Date	07-01-2023
Completion Date	06-30-2024
How will you measure success/achievement/completion?	Detailed reports segregating cash and checks will be submitted/more online payments
Status as of 12/31/2023	Departments are progressing well in terms of establishing and following new procedures

FY25 Goals

GOAL #1	Increase collections of past due motor vehicle excise tax
Detailed Description	Staff will establish a relationship with a new deputy collector with the goal of collecting past due amounts and increasing communication with the public regarding these bills
Start Date	7/1/2024
Completion Date	6/30/2025
How will you measure success/achievement/completion?	Increased amounts of past due motor vehicle excise revenues



GOAL #2		Explore alternative utility billing revenue software
Detailed Description		Continue to work with Town Administration regarding various utility billing software options
Start Date		7/1/2024
Completion Date		6/30/2025
How will you measure success/achievement/completion?		Ensure revenue collection software is efficient and effective

GOAL #3		Launch high deductible plan to employees
Detailed Description		Work with Human Resources and Town Administration to educate new health insurance plan design changes to employees
Start Date		7/1/2024
Completion Date		6/30/2025
How will you measure success/achievement/completion?		Answer questions as employees inquire with the payroll office and assist Human Resources with outreach to employees

Trends/Metrics

Description	2019	2020	2021	2022	2023	2024
Real Estate tax collection percentage	100%	100%	99.5%	99.5%	99.6%	TBD
Real Estate tax bills mailed	4,707 per quarter	4,724 per quarter	4,778 per quarter	4,784 per quarter	4,780 per quarter	4,796 per quarter
Motor Vehicle Excise tax bills mailed in Commitment 1	10,997	11,154	10,920	10,977	11,045	10,936
Debt outstanding at year end (principal and interest)	\$57,247,410	\$50,476,894	\$52,490,773	\$46,194,093	\$40,613,824	\$36,228,541



Departmental Budget

TREASURER/COLLECTOR	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
TREAS/COLL SALARY	212,184	219,441	230,177	237,082	6,905	3%
LONGEVITY-TREAS/COLL	1,550	1,600	1,650	1,700	50	3%
SALARIES - SUBTOTAL	213,734	221,041	231,827	238,782	6,955	3%
OPERATING EXP.						
DUES & MEMBERSHIPS	50	75	175	175	0	0%
PROFESSIONAL DEVELOPMENT	0	0	2,270	2,270	0	0%
TRAINING & EDUCATION*	40	0	0	0	0	N/A
PROFESSIONAL SVCE-BONDING	2,650	2,650	2,600	2,600	0	0%
PRINTNG-POSTG-STATY	33,091	26,526	34,000	34,000	0	0%
CONTR SVC-ADP PAYROLL	37,201	41,031	40,000	47,000	7,000	18%
MEETINGS+CONFERENCES*	1,603	904	0	0	0	N/A
OFFICE SUPPLIES	1,142	3,590	2,000	2,000	0	0%
CAR ALLOW/MILEAGE	182	221	200	200	0	0%
BONDS & INSURANCE	1,584	2,184	2,000	2,000	0	0%
TREAS TAX TITLE	1,149	739	3,000	3,000	0	0%
ENCUMBRANCES	0	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	78,692	77,921	86,245	93,245	7,000	8%
TREASURER/COLLECTOR - TOTAL	292,426	298,962	318,072	332,027	13,955	4%

* Training and education & meetings and conferences were combined into professional development in FY24



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

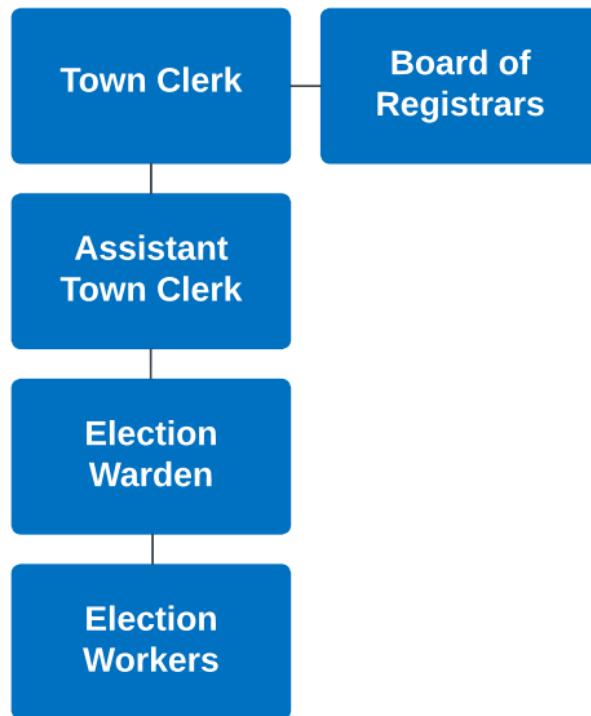
The Town Clerk, elected every three years, has a wide range of duties and responsibilities in local government, including:

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. Manages Boards and Committee software
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

Organizational Chart



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 Accomplishments

1. PT Assistant Needed - Top Priority - COMPLETE
2. Data Retention/Storage - Refining Old School Methods - IMPROVING - New Boards and Committee software; more scanning and less paper
3. Education and Training for Town Clerk staff - IMPROVING - Attended all quarterly conferences for Town Clerks Association; attended mentoring classes taught by tenure clerks for election preparation.
4. Election Legislation/Clerk Collaboration – IMPROVING - on testing staff for new state software; mentoring classes with tenure clerks; requested to be on the New England Town Clerks Association Board

FY24 Goals: Status Updates

GOAL #1	Update of the General Code - COMPLETE
Detailed Description	General Code alignment and update- General Code is overdue to be updated. Have completed 2 online courses with General Code to understand the process and have worked the Sarah Raposa, Town Planner to ensure the zoning articles are updating correctly
Start Date	6-30-2022
Completion Date	6-30-2023
How will you measure success/achievement/completion?	To successfully have updated all General Code books with latest supplements and have 5 new updated books per TA request

GOAL #2	Ensure staff, board and committee member have completed conflict of interest training - COMPLETE
Detailed Description	Conflict of Interest launch – New state system
Start Date	01-01-2023
Completion Date	06-30-2023
How will you measure success/achievement/completion?	Finalize training and alert boards, committee, and employees of new system. Find a way to implement OML certificates into the new Conflict of Interest system for tracking

GOAL #3	Launch portal for business certificates - COMPLETE
Detailed Description	Business Certificates – new portal launch and new form implementation
Start Date	06-30-2022
Completion Date	06-30-2023
How will you measure success/achievement/completion?	Finalize and use new Business Certificate applications, licenses and have Business Certificate portal live on website



GOAL #4	Ensure meeting minutes are posted – IN PROGRESS
Detailed Description	Meeting minutes to website/implementing new process
Start Date	01-01-2023
Completion Date	06-30-2023
How will you measure success/achievement/completion?	Work to get all departments to post meeting minutes (current and past) to website

GOAL #5	Install of new Dropbox and Counter Shutter - COMPLETE
Detailed Description	Order, designing and installation of new drop box and counter shutter
Start Date	10-01-2023
Completion Date	04-01-2024
How will you measure success/achievement/completion?	Installation of both

FY25 Goals

GOAL #1	Investigate Boards and Committee software
Detailed Description	Boards and Committee Software
Start Date	10-1-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Data entry to new software allowing appointments to be easier in June

GOAL #2	Ensure staff preparation for 2024 Election Season
Detailed Description	Recruit, educate, and retain election workers for busy 2024 election cycle
Start Date	01-24-24
Completion Date	12-31-2024
How will you measure success/achievement/completion?	Elections will be run without issues for residents and results will be accurately and as quickly possible



Trends/Metrics

Description	2019	2020	2021	2022	2023
Marriage Intentions	13	27	30	30	32
Deaths	92	75	80	89	90
Births	108	102	137	108	145

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	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
TOWN CLERK SALARY - ELECTED	73,144	74,607	76,846	79,150	2,304	3%
SAL-ELECTION REGISTRARS	636	324	669	690	21	3%
PT-T ELECTION WORKRS	10,992	18,459	21,243	21,000	(243)	-1%
TN CLK OFFICE SAL	0	26,832	30,588	32,406	1,818	6%
SALARIES - SUBTOTAL	84,772	120,222	129,346	133,246	3,900	3%
OPERATING EXP.						
DATA PROCESSING ELECTIONS	850	0	5,000	0	(5,000)	-100%
DUES & MEMBERSHIPS	220	239	400	400	0	0%
PROFESSIONAL DEVELOPMENT	0	0	2,000	2,000	0	0%
TRAINING & EDUCATION	0	180	0	0	0	N/A
TOWN CODE UPDATES	1,395	4,560	3,000	3,000	0	0%
DOG TAGS & LICENSES	865	917	750	1,000	250	33%
PRINTNG-POSTG-STATY	135	(298)	3,000	3,000	0	0%
STREET LIST PRINTING-ELECTIONS	863	975	1,200	1,200	0	0%
BALLOT PRINTING-ELECTIONS	0	0	1,500	-	(1,500)	-100%
BINDING	0	0	1,000	1,000	0	0%
ELECTION EXPENSE	14,715	21,935	11,000	17,500	6,500	59%
CENSUS-ELECTIONS	4,009	4,683	4,700	4,700	0	0%
MEETINGS+CONFERENCES*	928	1,261	0	0	0	N/A
OFFICE SUPPLIES	2,287	3,332	1,000	2,000	1,000	100%
CAR ALLOW/MILEAGE	0	0	500	500	0	0%
ENCUMBRANCES	0	104	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	26,267	37,888	35,050	36,300	1,250	4%
TOWN CLERK - TOTAL	111,039	158,110	164,396	169,546	5,150	3%

* Training and education & meetings and conferences were combined into professional development in FY24



Planning & Zoning Department

Contact	Phone & Email	Location
Division Head: Maria De La Fuente Title: Director of Land Use and Planning	508-906-3027 mdelafuente@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 Director of Land Use and Planning (formerly Town Planner) serves as the lead project coordinator for the Town-wide Master Plan and implementation, Open Space and Recreation Plan, Medfield State Hospital redevelopment and master planning efforts, economic development, and downtown wayfinding. The Director supports numerous boards and committees, writes grants, and acts as a local project coordinator for many grant-funded activities. In addition, the Director manages the Conservation Agent and supports the Conservation Commission.

Organizational Chart





FY23 Accomplishments

- **Open Space and Recreation Plan:** The 2023 Open Space and Recreation Plan was approved in September of 2023, thanks to the great leadership and efforts of the Open Space and Recreation Planning Committee. Many thanks to the Planning Board, the Conservation Commission, the Parks and Recreation Commission, and the Select Board, among others.
- **Medfield State Hospital Grant funding:** In 2023, the Town Administration's department, in conjunction with the Land Use Department and assistance with Trinity Financial, secured approximately \$5.5M for the Medfield State Redevelopment Project. These funds will go towards infrastructure design and construction. In addition, the Planning Board also supported multiple MSH applications for Historic Tax Credits.
- **Hiring a Shared Housing Services Agent:** In 2023, the Medfield Select Board signed an inter-municipal agreement between Hopkinton, Milton, Medfield, Norwood, Randolph, and Sharon, to work with Anser Advisory Group as our Shared Housing Services Officer. Anser's housing development consulting personnel have significant experience in the development of affordable housing and have a deep understanding of the subsidy restrictions, as well as the ongoing compliance and monitoring requirements. Anser will assist Medfield residents in finding or selling their affordable housing, and keep affordable housing developments compliant with State regulations.
- **Database Management System Implementation (Phase 1):** The Medfield Select Board signed a contract with ICC-CDS, to acquire Laserfiche as a database management system. The portal will be launching on March 2024 and will allow residents to access the Land Use Department's files on any given property. The Select Board also signed a contract with a scanning company to scan 72 boxes worth of information, index them, and upload them to the database system.
- **Update of the Medfield Historic District Maps:** The Medfield Historic District maps have been digitized for easier parcel identification. The previous maps dated as far back as the 1980s and were difficult to read.
- **Medfield Economic Visioning Project (Phase 1):** In the summer of 2023, the Land Use Department kicked off its Economic Development Visioning plan, hosting one visioning workshop in December to get public feedback, and another one to be hosted on March 2024. The objective of this initiative is to provide analysis and recommendations to support economic activity, the commercial and industrial tax base, and commercial and industrial uses within the town's Industrial Extensive Zone.
- **MBTA Communities Compliance (Phase 1):** As now required by M.G.L. c. 40A §3, Medfield has been exploring compliance strategies to create a district where by-right multi-family homes are allowed by-right. The MBTA Communities project was discussed at almost every Planning Board meeting, with an informational session for Boards offered in October, and a public workshop offered in December. The purpose of the public workshop was to gather the public's feedback on potential zoning district locations. A second workshop will be offered in March 2024 to discuss zoning language, with public hearings being held in March and April.



FY23 Goals: Status Updates

GOAL #1	Medfield State Hospital Redevelopment Permitting
Detailed Description	Manage and oversee the permitting process for the land use boards and departments under the Planning, Zoning, and Conservation umbrella
Start Date	07-01-2022
Completion Date	03-24-2024
How will you measure success/achievement/completion?	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
Status as of December 31, 2023	Trinity Financial's application was submitted in January 2023 and resulted in a Conditional Site Plan Approval as the development progresses and more detailed plans are drafted. The Land Use Department continues to provide guidance to all its applicants, for projects big and small

GOAL #2	Open Space & Recreation Plan
Detailed Description	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
Start Date	07-01-2022
Completion Date	06-30-2023
How will you measure success/achievement/completion?	Success will be measured by completion of the Open Space and Recreation Plan and submission to the state for approval
Status as of December 31, 2023	The final Open Space and Recreation Plan was approved on September of 2023, thanks to the leadership of the Open Space and Recreation Planning Committee and its collaboration with other Town Boards



GOAL #3	Manage Ongoing Permitting and Plan Review Activity
Detailed Description	Administer the Town's permitting and plan review activities on behalf of various boards and committees
Start Date	07-01-2022
Completion Date	06-30-2023
How will you measure success/achievement/completion?	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
Status as of December 31, 2023	On target

FY24 Goals: Status Updates

GOAL #1	Manage Implementation of Records Management System for Planning Department
Detailed Description	Assess, procure and implement FY23 Community Compact IT Grant (\$80,000) for this purpose
Start Date	01-01-2023
Completion Date	06-30-2024
How will you measure success/achievement/completion?	Reviewed vendor options at MMA Tradeshow 1/20/23; IT to schedule on-site meeting with Tyler Technologies Success will depend on the proper installation and integration to existing computer systems; ability to scan/add docs by multiple departments; ability to share info
Status as of December 31, 2023	The Select Board has signed contracts with Laserfiche and e-Biz docs for a new cloud-based data management system and scanning services, respectively. The portal will launch on February 2024 and our already-digital data will be migrated. By June of 2024, the Land Use Department would have digitized and indexed 72 boxes worth of information, dating back to the 1950s



GOAL #2	Complete Community Branding and Wayfinding Project for downtown Medfield
Detailed Description	Complete related objectives set forth by the Planning Board and residents and funded through a \$150,000 earmark
Start Date	01-01-2023
Completion Date	06-30-2024
How will you measure success/achievement/completion?	Create brand, tagline Location, fabrication, installation for electronic messaging sign
Status as of December 31, 2023	The funding for this project did not come through until mid-2023. This project will be started in the summer of 2024 and completed by mid-2025

GOAL #3	Coordinate Medfield's Involvement in a New Regional Affordable Housing Shared Services Office
Detailed Description	As Medfield's representative, work with neighboring communities to establish a new Regional Affordable Housing Shared Services Office
Start Date	01-01-2023
Completion Date	06-30-24
How will you measure success/achievement/completion?	Year 1 measures of success include securing Norfolk County ARPA funding to secure Medfield's participation on the Memorandum of Agreement between Medfield and the host community. Subsequent years will require town funding. The agreement will also require consistent town involvement in specialized affordable housing issues
Status as of December 31, 2023	The Town has secured a Shared Housing Services Officer as of July 2023. The Agent is working on creating a detailed list of all affordable homeownership and rental units in Medfield and the other five communities we share them with (Hopkinton, Milton, Norwood, Randolph, and Sharon). The Agent is also keeping a list of all residents interested in upcoming affordable units, and guiding staff to help strengthen our housing services locally



GOAL #4		Complete Economic Development Plan for the town's Industrial Extensive Zone
Detailed Description		Develop economic development plan for this area funded through \$45,000 Housing Choice Grant.
Start Date		01-01-2023
Completion Date		06-30-24
How will you measure success/achievement/completion?		Provide analysis and recommendations to support economic activity, the commercial and industrial tax base, and commercial and industrial uses within the town's Industrial Extensive Zone
Status as of December 31, 2023		On target. The first IE Visioning Session (Public Workshop) took place on December 11, 2023, with a second workshop scheduled for March 27, 2024. A group of internal stakeholders has been meeting with the consultant every other month to keep the project on schedule, and staff holds bi-weekly check-ins with the consultant. The Select Board and Planning Board will receive a final report with recommendations by June 2024

GOAL #5		Secure Medfield's Compliance with MBTA Communities zoning requirements legislation
Detailed Description		Comply with new zoning requirements set forth in Massachusetts General Law Chapter 40A, Section 3A
Start Date		07-01-23
Completion Date		12-31-24
How will you measure success/achievement/completion?		Compliance with MBTA Communities 3A Legislation granted by DHCD
Status as of December 31, 2023		On target



FY25 Goals

GOAL #1	Establish database management system
Detailed Description	Complete the procurement and implementation of the Land Use Department's scanning and database management systems
Start Date	01-01-23
Completion Date	06-30-24
How will you measure success/achievement/completion?	The Planning and Zoning files located in offsite storage will be scanned and uploaded to our new database management system. Current electronic documents will also be migrated to the database. This objective is complete once we have scanned and uploaded as much as possible using our Community Compact IT grant funds, and have a running database system

GOAL #2	Implement online permitting software
Detailed Description	Explore the possibility of migrating our current paper permitting system to an online permitting system to increase ease of use for applicants, improve internal workflows, and increase efficiency in-house
Start Date	07-01-24
Completion Date	12-31-25
How will you measure success/achievement/completion?	A request will be submitted to the Warrant Committee to fund the difference between current systems and the new, online permitting system. If the request is accepted, we'll enter into a contract with a permitting software company and start the transition into digital filing

GOAL #3	Begin Zoning Rewrite Process
Detailed Description	Apply for grant funding to do a complete zoning rewrite, implementing the suggestions from our zoning reorganization project done by the Barrett Planning Group in 2022
Start Date	04-01-24
Completion Date	12-31-25
How will you measure success/achievement/completion?	If the grant funds are granted, success will be measured by having a complete document to present at Town Meeting



Trends/Metrics

Description	2019	2020	2021	2022	2023
Zoning Board of Appeals Special Permits Reviewed	10	15	16	20	7
Zoning Board of Appeals Comprehensive Permits Approved	1	1	1	1	0
Zoning Board of Appeals Comprehensive Permits Insubstantial Modifications	6	1	2	5	4
Zoning Board of Appeals Section 6 Finding	0	0	0	1	0
Zoning Board of Appeals Appeal of Building Commissioner Determination	0	0	0	4	1
Planning Board Subdivisions of Land Reviewed	4	5	4	0	2
Planning Board Changes of Use Reviewed	3	5	6	1	1
Planning Board Site Plan Approvals	0	1	0	1	3
Conservation Commission – Requests for Determinations of Applicability	11	6	13	4	7
Conservation Commission – Notices of Intent	4	10	11	4	9
Sign Advisory Board Applications Approved	11	11	10	7	6



Departmental Budget

PLANNING & ZONING	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
TN PLANNR DPT SAL	110,623	109,029	129,751	129,801	50	0%
LONGEVITY	450	500	-	-	-	N/A
SALARIES - SUBTOTAL	111,073	109,529	129,751	129,801	50	0%
OPERATING EXP.						
ADVERTISING	622	936	1,500	1,500	0	0%
UTIL - TELEPHONE	0	478	-	500	500	N/A
DUES & MEMBERSHIPS	591	591	1,000	1,000	0	0%
PROFESSIONAL DEVELOPMENT	0	0	3,755	3,255	(500)	-13%
TRAINING & EDUCATION*	388	25	0	0	0	N/A
PROFESSIONAL SERVICES	1,019	175	1,500	1,500	0	0%
PLANNING CONSULTANT	4,855	0	6,000	6,000	0	0%
PRINTNG-POSTG-STATY	1,508	1,630	2,250	2,250	0	0%
MEETINGS+CONFERENCES*	1,181	967	0	0	0	N/A
OFFICE SUPPLIES	2,446	2,511	880	880	0	0%
ENCUMBRANCES	109	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	12,719	7,312	16,885	16,885	0	0%
PLANNING & ZONING - TOTAL	123,792	116,842	146,636	146,686	50	0%

* Training and education & meetings and conferences were combined into professional development in FY24



Departmental Budget

CONSERVATION	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
CONSERV AGENT SALARY	33,323	0	36,050	54,808	18,758	52%
SALARIES - SUBTOTAL	33,323	0	36,050	54,808	18,758	52%
OPERATING EXP.						
DUES & MEMBERSHIPS	902	980	950	1,000	50	5%
UTIL - TELEPHONE	0	223	500	500	0	0%
PROFESSIONAL DEVELOPMENT	0	180	600	600	0	0%
TRAINING & EDUCATION*	276	0	0	0	0	N/A
PRINTNG-POSTG-STATY	818	106	150	300	150	100%
NEWSPAPERS	354	0	125	400	275	220%
CONS CONSULTANT		36,783	0	0	0	N/A
POND MAINTENANCE	4,800	0	5,000	5,000	0	0%
OFFICE SUPPLIES	616	0	440	550	110	25%
CAR ALLOW/MILEAGE	-	0	175	175	0	0%
ENCUMBRANCES	5,115	96	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	12,881	38,369	7,940	8,525	585	7%
CONSERVATION - TOTAL	46,204	38,369	43,990	63,333	19,343	44%

* Training and education & meetings and conferences were combined into professional development in FY24



Facilities

Contact	Phone & Email	Location
Facilities Department	508-906-3068	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



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 Accomplishments

- Goal: Complete 2022 Green Communities projects Completed
- DPW Town Garage Solar Array Project : Completed

FY24 Goals

GOAL #1	Continue Participation in Green Communities Grant Program
Detailed Description	Implement and close out all projects funded by the 2023 Green Communities grant and apply for next round of available funding
Start Date	5-04-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Success will be measured by the town completing all projects funded through the Spring 2023 Green Community funding block and continuing its designation of a Green Community
Status as of 12/31/2023	Medfield received a \$200,000 award from the current round of Green Communities grants, the maximum allowed per round. Projects are scheduled to begin in February and be completed by the end of June 2024

GOAL #2	Update 20-year Facilities Plan
Detailed Description	Assist Town and School administration in updating the Facilities 20-year capital plan to prioritize facilities improvements and repair projects
Start Date	7-01-2023
Completion Date	10-1-2024
How will you measure success/achievement/completion?	This goal was not achieved in FY23. Success will be measured by presenting an updated plan to the Select Board, Capital Budget Committee, and other stakeholders. The plan will also be made available on the town's website
Status as of 12/31/2023	The RFP for the plan's development is expected to be published by March, with expected completion by fall 2024



FY25 Goals

GOAL #1	Expand Number of Capital Projects Completed
Detailed Description	1-1-2024
Start Date	The Town created a new Facilities Project Manager in 2024 whose main focus is to work on the backlog of capital projects
Completion Date	7-1-2025
How will you measure success/achievement/completion?	Number of completed facilities projects previously approved by Town Meeting

GOAL #2	Implement 20-Year Facilities Plan
Detailed Description	Once the new 20-year facilities plan is in place, we look forward to implementing the results via projects to be funded by the Municipal Buildings Stabilization Fund and the Town's capital planning process
Start Date	10-1-2024
Completion Date	12-31-2026
How will you measure success/achievement/completion?	Number of completed facilities projects included in the Town's future approved capital plans



Departmental Budget

BUILDINGS & PROPERTY MAINT.	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
PUB BLD+PROP MAI SAL EXP	98,225	104,224	208,081	215,453	7,372	4%
Longevity			300	350	50	17%
SALARIES - SUBTOTAL	98,225	104,224	208,381	215,803	7,422	4%
OPERATING EXP.						
VEHCL EQ REPR+SVC	3,502	0	500	500	0	0%
UTIL-CELL PHONE	1,095	1,087	1,800	1,800	0	0%
CLOTHING ALLOW	1,478	500	500	500	0	0%
PROFESSIONAL DEVELOPMENT	0	0	1,000	1,000	0	0%
OFFICE SUPPL FAC MGR	147	563	440	440	0	0%
CopyMachSupp Fac Mgr	0	0	100	100	0	0%
ENR MGR CONTR SERV	19,700	25,638	20,000	20,000	0	0%
ENCUMBRANCES	23,001	17,773	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	48,923	45,561	24,340	24,340	-	0%
BUILDING MAINTENANCE CONTRACTS						
TnHall-BldgContr	26,765	32,019	20,350	20,350	0	0%
PubSaf BldgContr	42,906	42,254	73,900	73,900	0	0%
DPW TnGar Bldg Contr	13,659	22,500	34,760	34,760	0	0%
COA BLDG CONTRACTS	8,139	19,208	20,300	20,300	0	0%
LIBRARY BLDG CONTRAC	31,875	37,651	39,600	39,600	0	0%
PARK+REC BLD CONTR	23,027	24,857	18,900	18,900	0	0%
BLDNG. MAINT. CONTRACTS - SUBTOTAL	146,371	178,489	207,810	207,810	0	0%
ELECTRICITY						
TOWN HALL ELEC	26,171	24,070	30,495	30,495	0	0%
PublSafety Elec	81,141	78,733	85,600	85,600	0	0%
PW-TN GAR ELEC	27,115	28,618	40,660	17,891	(22,769)	-56%
PW-TRF STN ELEC	4,924	2,758	6,741	6,741	-	0%
COA ELECTRIC	11,221	11,714	16,050	16,050	0	0%
EV CHARGERS	0	177	0	0	0	N/A
ELECTRICITY - SUBTOTAL	150,572	146,069	179,546	156,777	(22,769)	-13%



BUILDINGS & PROPERTY MAINT.	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
BUILDING HEAT						
TOWN HALL HEAT	4,540	4,926	4,000	4,000	0	0%
PublSafy Heat	21,531	19,551	20,000	20,000	0	0%
PW-TN GAR HEAT	19,895	1,453	30,000	30,000	0	0%
COA HEAT	4,377	5,203	4,000	4,000	0	0%
BUILDING HEAT - SUBTOTAL	50,343	31,133	58,000	58,000	-	0%
BUILDING MAINTENANCE & REPAIRS						
TnHall B M+Repairs	49,233	25,875	13,650	13,650	0	0%
PublSaf B M+Re	32,180	24,026	25,450	25,450	0	0%
DPW TnGar B M+R	13,786	13,305	10,250	10,250	0	0%
COA BLDG M+REP	6,337	7,812	8,700	8,700	0	0%
LIBR BLDG M+RE	14,571	9,628	11,250	11,250	0	0%
P&R BLD MAI+REPAIRS	4,466	6,798	3,300	3,300	0	0%
DwightDer B M+R	0	0	500	500	0	0%
BUILDING MNT. & REPAIRS - SUBTOTAL	120,573	87,444	73,100	73,100	-	0%
WATER & SEWER FACILITIES						
TOWN HALL W+S	898	894	1,100	1,100	0	0%
PublSafety W+S	2,087	2,554	2,150	2,150	0	0%
PW-TN GAR W+S	890	1,484	0	0	0	N/A
PW-TRF STN W+S	172	0	0	0	0	N/A
PW-CEMTERY W+S		0	0	0	0	N/A
COA-WATER+SEWR	1,199	1,425	1,300	1,300	0	0%
WATER & SEWER FAC. - SUBTOTAL	5,246	6,357	4,550	4,550	0	0%
BUILDINGS & PROPERTY MAINT. - TOTAL	620,253	599,278	755,727	740,380	(15,347)	-2%

* Training and education & meetings and conferences were combined into professional development in FY24



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

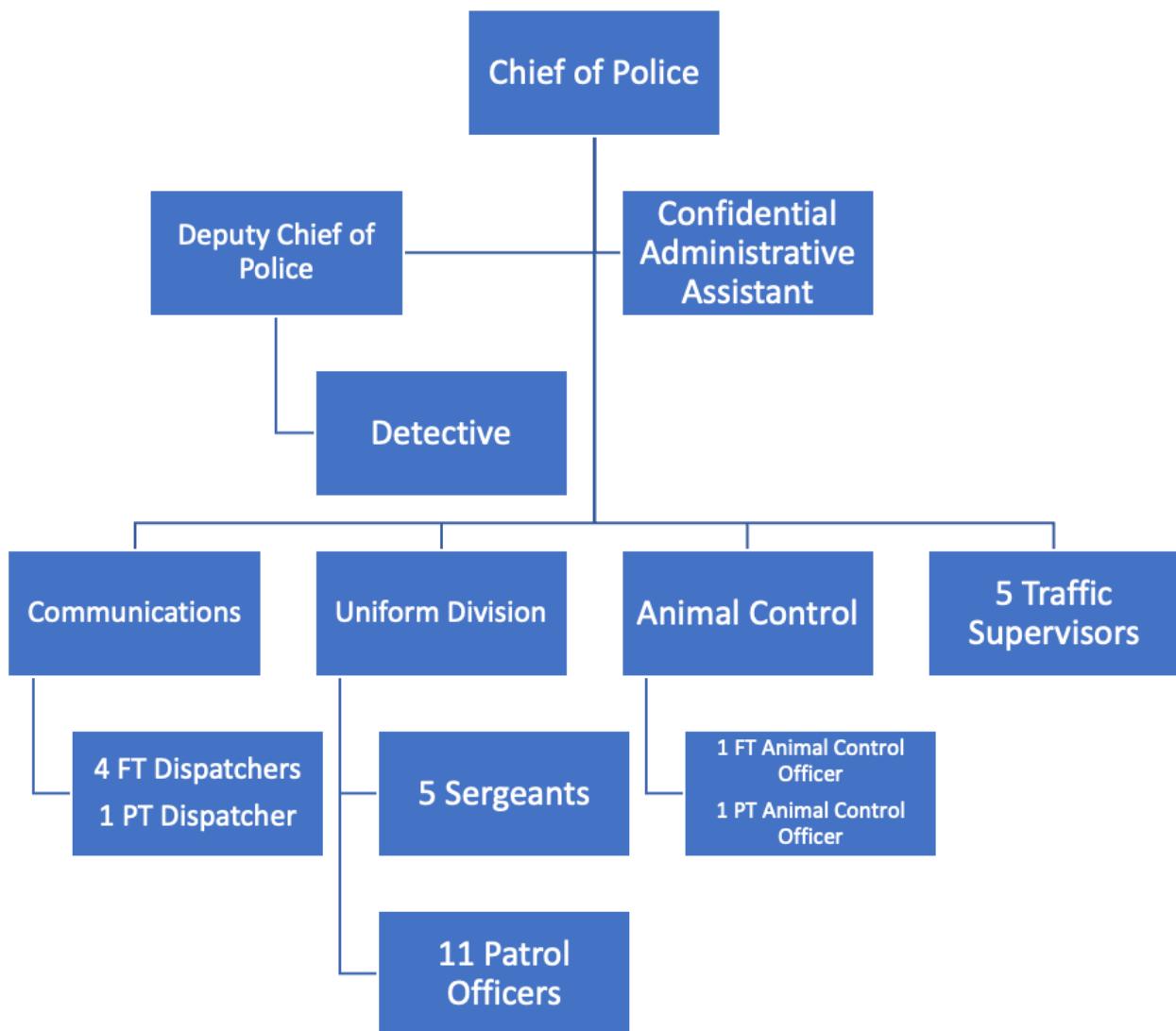
The Medfield Police Department is committed to providing the highest level of public safety and service to the citizens and businesses within the community. The members of the Department are empowered to enforce state and local laws to ensure that the peace and tranquility of our neighborhoods are maintained, 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 1 part-time Animal Control Officers, and 5 crossing guards. Our primary objective is to reduce the perception and occurrence of crime while providing unbiased, fair and compassionate law enforcement services to the community. This goal is accomplished with strong working relationships with other Town departments and the citizens of Medfield.



Organizational Chart



FY23 Accomplishments

- The Police Department seamlessly incorporated the new POST requirements for training, disciplinary record sharing and certifications. Special Officers Sandra Cronin and Thomas Hamano both successfully completed the Bridge Academy to maintain their certifications as police officers.
- The department sought to acquire a grant for a shared clinician between our agency and a neighboring department; however, funding was cut for this program and we have tabled it until future funding becomes available.
- The department formed an outline for a Youth Academy and continues to explore community interest.



- The department was awarded grants for 911 Training \$41,845, Medproject \$1300, Fingerprint Grant \$6830, and Bullet Proof Vests
- The Police Department took a more proactive approach to visible enforcement and officer initiated activity conducting over 8000 property checks and over 1000 motor vehicle stops.

FY24 Goals: Status Update

GOAL #1	Continue Recruiting Efforts
Detailed Description	There is a national crisis in recruiting and retaining qualified personnel. As a small town police agency, we struggle to recruit residents though civil service as the focus on our youth is education driven. As a result, we find ourselves as a training ground for officers to get the required certifications only to leave for agencies that can offer different opportunities. We need to change our hiring practices to focus on applicants who express a desire to work in Medfield for its small town, community oriented philosophy. Our focus MUST be on finding qualified, educated, passionate and loyal candidates
Start Date	Q1
Completion Date	Q4
How will you measure success/achievement/completion?	The majority of our newer officers express satisfaction in their workplace. We will keep communication open with members and measure our success by their commitment to growing within the agency. Identify through initial candidate questions and current member survey what about Medfield Policing appeals to each candidate and satisfies current officer's enforcement objectives
Status as of 12/31/2023	The department hired 3 new recruits to attend the MPTC Academy due to graduate in May 2024. The Department also transferred 1 officer in July and will transfer 2 more in January 2024. The hiring off of the civil service list was dismal as only 3 qualified, interested candidates were vetted out of 262 listed names. The successful negotiation of the CBA with a strong focus on education incentive helped us to appeal to lateral transfers



GOAL #2	Focus on Officer Health and Wellness
Detailed Description	Provide training which focuses on Officer Wellness, Vulnerable Populations and Career Growth. Retention revolves around providing officers with an environment that supports their mental health and provides pathways to expand knowledge and experience. Policing is dangerous, at times heartbreaking, and physically demanding. In addition to our fitness policy which allows officers to exercise on duty, we assign officers to participate in mandated officer wellness training. Through MPTC, officers are required to participate in classes specifically designed for dealing with the vulnerable public such as mentally ill persons, substance abuse, domestic violence and human trafficking. We will continue to provide officers with opportunities to attend additional training that they have identified a personal interest in
Start Date	In progress
Completion Date	Continuing
How will you measure success/achievement/completion?	Monitoring officer health and wellness through peer support, supervisory observations of performance indicators and an open communication line for officers to express difficulties
Status as of 12/31/2023	The department mandated crisis debriefing after serious injury and sudden/violent death incidents. The training was conducted by trained peer support teams thus reducing the stigma. MPTC dedicated several mandated training blocks to officer wellness and dealing with the mentally ill in our community. All our officers participated in MPTC training

GOAL #3	Focus on employee satisfaction
Detailed Description	Positively impacting employee satisfaction
Start Date	In progress
Completion Date	Continuing
How will you measure success/achievement/completion?	Continued open dialogue between individual members and union representatives regarding employee initiated programs and training opportunities. Establishing a mentorship program for newer officers and veteran officers/supervisors/administration to better understand the decision making processes and challenges, thus preparing members to develop skills necessary to advance
Status as of 12/31/2023	The Town and Police League negotiated a successful CBA which focused on education. New Union leadership met regularly with our administration to find practices and programs that benefited the organization as a whole



GOAL #4	Enhance community outreach
Detailed Description	Expand community communication
Start Date	In progress
Completion Date	Continuing
How will you measure success/achievement/completion?	As social media platforms popularity change, continuously monitor alternative outreach options to reach a greater audience for information sharing
Status as of 12/31/2023	The department created a new Facebook page to engage the community with

FY25 Goals

GOAL #1	TITLE
Detailed Description	Enhance Student Resource Officer programs between the Police and School Departments
Start Date	Q1
Completion Date	Q4
How will you measure success/achievement/completion?	Creation of BTA team, Youth Academy

GOAL #2	Continue Community Engagement Efforts
Detailed Description	Develop core activities that foster more frequent non-law enforcement citizen/officer face to face interactions
Start Date	Q1
Completion Date	Q4
How will you measure success/achievement/completion?	Programs such as E-Bike patrols in the center of town and community open space areas, participation in Council On Aging events, Parks and Recreation camps and Honor Guard



GOAL #3	Promote Professional Development
Detailed Description	Career Development Training
Start Date	Q1
Completion Date	Q4
How will you measure success/achievement/completion?	Create a pilot program for officers to be reassigned from Patrol to specialty units for a period of a week. The goal is to stimulate officer growth and knowledge of department positions to help engage them in the decision making process.

Trends/Metrics

Description	2019	2020	2021	2022	2023
Crimes against the person	30	24	15	20	32
Crimes against property	72	62	52	71	90
Crimes against society	93	44	36	4	12
Bylaw Offenses	48	40	51	23	40
Call volume (including officer initiated/shift/detail assignments)	15,989	13,778	13,029	16,418	17,614



Departmental Budget

POLICE, TRAFFIC MARKINGS/SIGNS & ANIMAL CONTROL	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
POLICE SALARIES						
POLICE OP SAL EXP	2,293,901	2,089,042	2,540,636	2,783,400	242,764	10%
SCHL TRA SAF OFF		56,551	62,329	64,218	1,889	3%
POLICE LONGEVITY	5,800	4,450	4,500	5,700	1,200	27%
ENCUMBRANCES	4,706	3,026	0	0	0	N/A
SALARIES - SUBTOTAL	2,304,407	2,153,069	2,607,465	2,853,318	245,853	9%
OPERATING EXP.						
TELEPROCESSING	0	0	1,318	1,318	0	0%
CRUISER REPAIR+SERV	10,987	16,945	19,000	19,000	0	0%
OTHER EQUIPMENT	5,343	2,307	2,250	2,250	0	0%
POLICE OFFICER EQUIPMENT	7,931	6,957	12,000	12,000	0	0%
EQUIP MAINT CONTRACTS	43,407	45,347	49,500	60,783	11,283	23%
RADIO REPAIRS+MAINT	5,196	7,056	5,000	12,000	7,000	140%
GASOLINE	34,138	36,810	48,000	50,000	2,000	4%
UTIL-TELEPHONE	31,142	37,090	39,021	39,021	0	0%
DUES & MEMBERSHIPS	5,600	10,540	10,000	11,000	1,000	10%
PROFESSIONAL DEVELOPMENT	0	0	29,000	34,900	5,900	20%
TRAINING & EDUCATION*	18,558	12,741	0	0	0	N/A
PROFESSIONAL SERVICES	721	1,058	3,000	3,000	0	0%
MEDICAL SERV+SUPPLIES	6,002	5,394	12,250	10,000	(2,250)	-18%
PRINTNG-POSTG-STATY	508	1,712	2,188	2,188	0	0%
MEALS	39	113	400	400	0	0%
UNIFORMS	41,940	29,001	52,950	52,950	0	0%
UNI-SchTraSafOff	-	1,435	1,000	1,000	0	0%
SUPPLY EXPENSE	3,411	2,108	4,000	4,000	0	0%
BOOKS-PERIODICALS-SUBSCRIPTION	1,442	2,926	3,000	3,300	300	10%
OFFICE SUPPLIES	2,031	1,884	3,200	3,200	0	0%
COPY MACHINE SUPPLIES	518	0	700	700	0	0%
PETTY CASH	0	0	100	100	0	0%
PHOTO SUPPLIES	0	0	500	500	0	0%
CAR ALLOW/MILEAGE	0	0	100	100	0	0%
ENCUMBRANCES	63,657	12,158	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	282,571	233,583	298,477	323,710	25,233	8%
POLICE - TOTAL	2,586,978	2,386,651	2,905,942	3,177,028	271,086	11%



POLICE, TRAFFIC MARKINGS/SIGNS & ANIMAL CONTROL	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
TRAFFIC MARK SIGNS-OPERATING						
TRAFFIC LIGHT MAINTENANCE	7,124	10,986	15,024	15,024	0	0%
TRAFFIC MARKINGS	40,000	42,039	14,983	29,983	15,000	100%
STREET SIGNS	3,564	2,012	7,000	7,000	0	0%
TRAFFIC MARKINGS/SIGNS. - TOTAL	50,688	55,037	37,007	52,007	15,000	41%
ANIMAL CONTROL SALARIES						
ACO SALARIES	93,924	93,971	101,702	104,761	3,059	3%
LONGEVITY-ACO	1,000	1,000	1,000	1,000	0	0%
SALARIES - SUBTOTAL	94,924	94,971	102,702	105,761	3,059	3%
ANIMAL CONTROL - OPERATING EXP.						
EQUIP REPAIR & SERVICE	0	0	3,000	3,000	0	0%
OTHER EQUIPMENT	18	25	400	400	0	0%
KENNEL OPERATIONS	7,000	7,000	7,000	7,000	0	0%
RADIO MAINTENANCE	0	0	429	429	0	0%
GASOLINE	1,510	817	2,000	2,000	0	0%
DUES & MEMBERSHIPS	0	0	200	200	0	0%
PROFESSIONAL DEVELOPMENT	0	0	500	500	0	0%
PRINTNG-POSTG-STATY	58	0	75	75	0	0%
LAB FEES	95	0	500	500	0	0%
UNIFORMS	247	0	750	750	0	0%
ENCUMBRANCES	156					
OPERATING EXP. - SUBTOTAL	9,084	7,842	14,854	14,854	0	0%
ANIMAL CONTROL - TOTAL	104,008	102,813	117,556	120,615	3,059	3%
POLICE, SIGNS & ANIMAL CONT. - TOTAL	2,741,674	2,544,501	3,060,505	3,349,650	289,145	11%

* Training and education & meetings and conferences were combined into professional development in FY24

**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

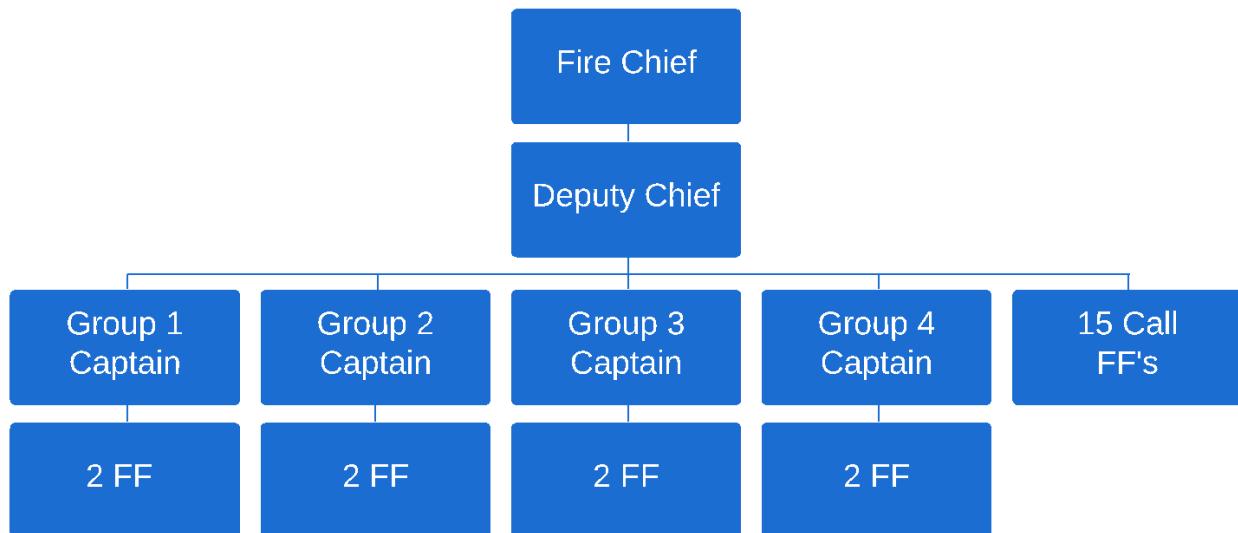
Current Operational Model: The Medfield Fire-Rescue Department (MFD) is a 26-member combination department, consisting of 13 full time personnel and 13 call department members based out of one centrally located fire station. The MFD provides emergency fire response, advanced life support (ALS) and basic 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 on-duty shift strength consists of three career firefighters, two of which are paramedics. 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



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 Accomplishments

PORTABLE RADIO REPLACEMENT

Completed

AED REPLACEMENT

Completed

LADDER 1 TIRE REPLACEMENT

Completed

MAINTAIN 3 PER SHIFT

Maintaining

FY24 Goals: Status Updates

GOAL #1	Fire Gear
Detailed Description	Replacement of ten sets of fire gear jacket and coat
Start Date	07-01-2023
Completion Date	6 to 9 months from ordering
How will you measure success/achievement/completion?	Get the clothing
Status as of 12/31/2023	Waiting for the vendor to determine if PFAS free gear will be available

GOAL #2	E3 Foam System
Detailed Description	Install foam pro system in E3
Start Date	07-01-2023
Completion Date	3 weeks from receiving parts
How will you measure success/achievement/completion?	Make foam with E3
Status as of 12/31/2023	Parts have been backordered. As of 01-07-2024 parts are three months out



GOAL #3	Maintain 3 Members Per Shift
Detailed Description	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
Start Date	07-01-2023
Completion Date	On-going
How will you measure success/achievement/completion?	By tracking shift performance, improved response times, shorter on-scene times, and reduction of injuries.
Status as of 12/31/2023	On-going maintaining staffing

FY25 Goals

GOAL #1	Establish Nozzle Hose Replacement Program
Detailed Description	Nozzle and hose replacement
Start Date	07-01-2024
Completion Date	12-31-2024
How will you measure success/achievement/completion?	By replacing all of our old hose and nozzles

GOAL #2	Succession Planning
Detailed Description	Work with Select Board to establish a Deputy Chief position
Start Date	07-01-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion?	This goal will enhance the capability of the Medfield Fire Department by providing a Full Time fire inspector and training officer. This will ensure fully trained members continue in management positions and establish a succession plan



GOAL #3	Staffing
Detailed Description	Investigate hiring of four additional paramedics
Start Date	07-01-2024
Completion Date	TBD
How will you measure success/achievement/completion?	This hiring will ensure that both ambulance are staffed at the paramedic level and bring the first due engine into compliance with NFPA 1710 and OSHA policy 29 CFR 1910 Two-in, Two-out

Trends/Metrics

Description	2020	2021	2022	2023
BLS	277	185	194	231
ALS	245	542	635	623
Total Ambulance Calls	731	745	840	884
Fire Calls	683	562	565	646



Departmental Budget

FIRE & RESCUE DEPARTMENT	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
F&R OP SAL EXP	1,302,715	1,456,733	1,480,137	1,578,935	98,798	7%
LONGEVITY-F&R OPERATIONS	4,250	4,450	5,400	5,750	350	6%
SALARIES - SUBTOTAL	1,306,965	1,461,183	1,485,537	1,584,685	99,148	7%
OPERATING EXP.						
EQUIP REPAIR & SERVICE	42,534	30,133	36,025	38,733	2,708	8%
OTHER EQUIPMENT	25,050	21,760	25,250	26,200	950	4%
EQUIP MAINT CONTRACTS	12,292	18,992	11,900	5,300	(6,600)	-55%
RADIO MAINTENANCE	6,072	639	5,800	5,246	(554)	-10%
GASOLINE	14,031	15,139	14,325	16,135	1,810	13%
UTIL-TELEPHONE	2,321	3,511	3,720	3,720	-	0%
LICENSES	1,229	2,300	3,500	2,000	(1,500)	-43%
PROFESSIONAL DEVELOPMENT	0	0	6,200	3,305	(2,895)	-47%
TRAINING & EDUCATION*	8,306	4,066	0	0	0	N/A
DUES AND MEMBERSHIPS	0	195	0	0	0	N/A
MEDICAL SERV+SUPPLIES	22,981	27,576	25,875	0	(25,875)	-100%
SCREENING/PHYSICAL	0	4,425	5,400	5,400	-	0%
CONTR SVC-AMBUL BILLING SERV	17,545	24,274	20,000	-	(20,000)	-100%
OTHER SUPPLIES	11,565	9,044	10,000	10,500	500	5%
CONTRACTUAL SVCE-MUTUAL AID	3,348	3,175	2,000		(2,000)	-100%
UNIFORMS	10,139	7,913	9,300	11,000	1,700	18%
UNIFORM CLEANG ALLOW	3,547	0	0	0	0	N/A
ENCUMBRANCES	0	9,171	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	180,960	182,312	179,295	127,539	(51,756)	-29%
EMERGENCY MANAGEMENT						
STIPEND-EMER MGMT	4,000	4,000	4,000	4,000	0	0%
EQUIP REPAIR & SERVICE	1,280	7,286	7,500	7,500	0	0%
EMERGENCY MANAGMENT - SUBTOTAL	5,280	11,286	11,500	11,500	0	0%
FIRE & RESCUE DEPT. - TOTAL	1,493,205	1,654,781	1,676,332	1,723,724	47,392	3%

* Training and education & meetings and conferences were combined into professional development in FY24



Building/Inspections Department

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

Mission Statement & Departmental Activities

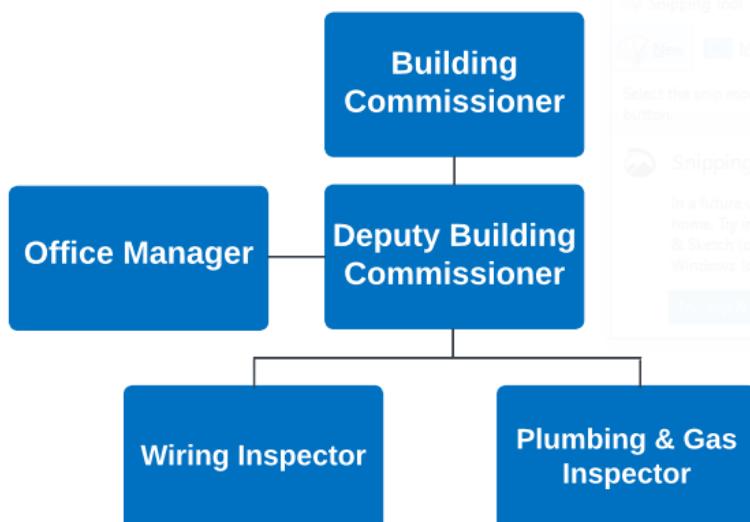
To ensure the health, welfare, and safety of the residents of Medfield by monitoring and enforcing the MA State Building Code and Medfield Zoning Bylaws.

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 Department

Organizational Chart





FY23 Accomplishments

- The Building Department Issued 2,140 permits in FY 2023 with Fees totaling \$928,189
- Medfield Inspectors conducted over 3,253 field inspections
- 15 New Certificates of Occupancy were issued
- Medfield appointed a new Building Commissioner in June 2023

FY24 Goals: Status Update

GOAL #1	Upgrade Building Department Physical File System
Detailed Description	Obtain a more functional file system and layout and reorganize the physical files to be more efficient and increase capacity
Start Date	06-01-2023
Completion Date	07-01-2024
How will you measure success/achievement/completion?	Have a new file system in place by year-end.
Status as of 12/31/2023	This goal remains a work in progress given that the new Building Commissioner was appointed on 6/1/2023

GOAL #2	Evaluate/Improve/Upgrade Online Permitting System
Detailed Description	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
Start Date	06-01-2023
Completion Date	07-01-2024
How will you measure success/achievement/completion?	Make upgrades to our existing online permitting system to make it more user-friendly
Status as of 12/31/2023	Building Inspections Department staff are working with other departments to implement a new online and user-friendly permitting system should Town Meeting approve funding for the new platform



FY25 Goals

GOAL #1	Bylaw Update
Detailed Description	Work with the Director of Land Use to amend zoning bylaw to include parameters for backfilling of residential property
Start Date	02-01-2024
Completion Date	05-05-2025
How will you measure success/achievement/completion?	Amendment is approved by Town Meeting

GOAL #2	Increase communication with town departments
Detailed Description	Create a positive working relationship with all town departments
Start Date	01-26-2024
Completion Date	Ongoing
How will you measure success/achievement/completion?	Maintain open dialogue with all departments as it relates to inspections and any other issues related to this department

GOAL #3	Implementation of online permitting system
Detailed Description	Implement new streamlined online permitting system pending approval of Town Meeting
Start Date	7-01-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion?	New software will be available for resident applications



Departmental Budget

BUILDING INSPECTIONS	FY2022 Actual	FY23 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARY EXPENSE						
INSPECTORS SAL EXP	236,541	239,728	282,704	279,237	(3,467)	-1%
LONGEVITY	850	900	950	1,000	50	5%
BUILDING INSPECTIONS-SALARY EXP	237,391	240,628	283,654	280,237	(3,417)	-1%
OPERATING EXPENSE						
UTIL-TELEPHONE	1,100	981	3,150	3,150	0	0%
DUES & MEMBERSHIPS	636	245	875	875	0	0%
PROFESSIONAL DEVELOPMENT	0	0	1,375	1,375	0	0%
TRAINING & EDUCATION*	754	690	0	0	0	N/A
PRINTNG-POSTG-STATY	227	134	420	420	0	0%
SUBSCRIPTIONS	0	142	1,650	1,650	0	0%
OFFICE SUPPLIES	735	184	788	788	0	0%
CAR ALLOW/MILEAGE	7,502	8,057	6,000	9,000	3,000	50%
ENCUMBRANCES	225	0	0	0	0	N/A
BUILDING INSPECTIONS-OPERATING	11,179	10,433	14,258	17,258	3,000	21%
BUILDING INSPECTIONS - TOTAL	248,570	251,061	297,912	297,495	(417)	0%

* Training and education & meetings and conferences were combined into professional development in FY24



Department of Public Works (DPW)

Contact	Phone & Email	Location
Maurice Goulet Director of Public Works	508-906-3002 mgoulet@medfield.net	Public Works Garage 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 Water and Wastewater Treatment Facilities. 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, warrants, 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 schedules tree public hearings (if necessary) and 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. 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. This Division collects and recycles mattresses through a vendor and textiles are collected and recycled through donation bins as both recyclables are now considered waste ban items.

Cemetery Division

This 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.

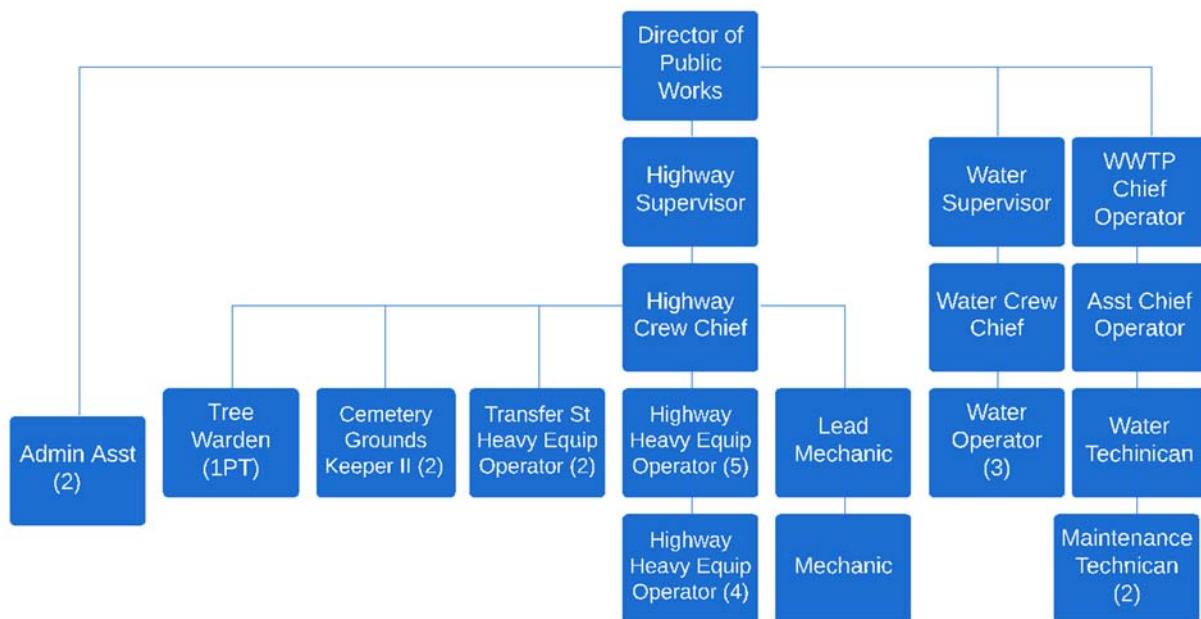
Water and Sewer Division

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 Plant (WWTP). 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. This Division is also responsible for maintaining the newly constructed Water Treatment Facility.

Wastewater Treatment Plant (WWTP)

Personnel at the WWTP are 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



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, final report and current ratings completed

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 proposed 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 Accomplishments

Goal: Pavement Management: Continue to utilize pavement management for the prioritization of improvements – Create a two-year pavement management schedule for roadway improvements

Status: A two-year pavement management schedule for roadway improvements was created once the engineering consultant submitted their final roadway surface rating survey update. The two-year plan allows utility companies to maintain their infrastructure prior to our reconstruction plans

Goal: Roadway infrastructure improvements: Conduct studies for intersection improvements – Reconstruct West Mill Street and Adams Street intersection for safety improvements and traffic flow according to the results found in engineered transportation reports

Status: The design for this intersection was put on hold and replaced with a smaller intersection project that the Highway Division was able to reconstruct. We will revisit this project in the FY2025 Goals and Objectives as this intersection is more complex to complete

Goal: Solid Waste and Recycling: Promote the concept of reduce, reuse, and recycle - Establish personnel as gate attendants to conduct efficient solid waste and recycling at the Transfer Station

Status: Gate attendants have been hired and trained and have proven to be instrumental in the operation of the Transfer Station

Goal: Stormwater Management: Stormwater Phase II Permit - Continue to comply with existing stormwater permit and its requirements - Conduct outfall inspections/sampling as required

Status: Outfalls have been inspected, sampled for wet and dry weather and continue to do so by Highway personnel

Goal: Water: Infrastructure improvements – Improve operations and maintenance of the public water – Replace 60% of all MXU's (transmitter on all Sensus brand water meters) in the Town's water system

Status: Due to supply chain delays, replacement of only 44% of the MXU's have been completed



Highway: 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: Plan was created with Phase I and Phase II areas of town implemented and completed. The final phase of the project will be in FY2025

FY24 Goals: Status Updates

GOAL #1	Fleet: Equipment Repair and Service: Adapt the Public Works Department to become more Energy Efficient
Detailed Description	Order a new electric vehicle to replace Director's existing vehicle if approved through the Capital Budget process
Start Date	07/01/2023
Completion Date	06/30/2024
How will you measure success/achievement/completion?	The all electric vehicle will cut down on our carbon emissions as a starting point to become more energy efficient
Status as of 12/31/2023	A new vehicle purchased through the Capital Budget process has been delivered. Because of the demand and lead time for electric vehicles, a new hybrid vehicle was obtained

GOAL #2	Highway: Roadway Infrastructure Improvements: Design and Construct intersection improvements for safety
Detailed Description	Reconstruct the intersection at Bridge Street and Main Street (Route 109) to make safer turning movements
Start Date	07/01/2023
Completion Date	6/30/2024
How will you measure success/achievement/completion?	Engineer has been contacted for a design proposal for the reconstruction of the intersection. Removal of existing island, paving, traffic markings and installation of new signage will improve the safety of all vehicular traffic utilizing this route
Status as of 12/31/2023	The intersection of Bridge Street and Main Street (Route 109) has been reconstructed according to the designs of the Town's engineering consultant



GOAL #3	
Detailed Description	Design for the expansion of the remaining land available for plot/ lots and columbarium layouts. Construction to follow
Start Date	07/01/2023
Completion Date	06/30/2024
How will you measure success/achievement/completion?	Design for the expansion of the Vinelake Cemetery will give residents of the Town approximately 25-30 years or more of professional layout of over 2000 plot/ lots and Columbarium spaces for purchase
Status as of 12/31/2023	The design of the Vinelake Expansion Project has begun and is on-going

GOAL #4	
Detailed Description	Renovate Public Works website pages to include updates, construction projects and current events of the Department
Start Date	07/01/2023
Completion Date	06/30/2024
How will you measure success/achievement/completion?	Creating easy-to-use and informative pages and links on the Town's website for Public Works will engage community interests and educate the residents
Status as of 12/31/2023	Because of numerous turnover in the DPW Administration positions, only minimal changes have been made

GOAL #5	
Detailed Description	Reconstruct multiple sidewalk ramps with concrete sections and detectable warning panels for ADA compliance
Start Date	07/01/2023
Completion Date	06/30/2024
How will you measure success/achievement/completion?	Reconstructing existing non-compliant ramps will work towards the Town goals of ADA compliant ramps throughout the Town
Status as of 12/31/2023	Twenty-seven ADA compliant ramps with detectable warning panels have been installed in high pedestrian mobility areas



GOAL #6	Wastewater: Infrastructure Improvements: Improve Operations and Maintenance of the WWTP
Detailed Description	Conduct a procurement for the replacement of the Influent Screen at the WWTP
Start Date	07/01/2023
Completion Date	06/30/2024
How will you measure success/achievement/completion?	The Influent Screen is the first line of defense at the beginning of the treatment process at the WWTP. It will make the other processes at the plant work more efficiently by removing more of the debris that affects the treatment process
Status as of 12/31/2023	An emergency procurement has been obtained from the Commonwealth of Massachusetts. Coordination of the replacement screen has begun

FY25 Goals

GOAL #1	Street Sign Replacement Program: Develop a Street Sign Replacement Plan
Detailed Description	Replace the final section of the Town's street signs with the standards of MUTCD rules and regulations
Start Date	7/01/2024
Completion Date	6/30/2025
How will you measure success/achievement/completion?	All of the Town's street signs will be MUTCD compliant and uniform in size, color and type. The signs will also be installed with reflectivity for night time vision as well as during inclement weather

GOAL #2	Highway: Roadway Infrastructure Improvements: Design and Construct intersection improvements for safety
Detailed Description	Reconstruct the intersection at Adams Street and West Mill Street for super-elevation changes to make safer turning movements
Start Date	7/01/2024
Completion Date	6/30/2025
How will you measure success/achievement/completion?	Reconstructing the intersection will incorporate safe passage around an existing non-compliant curve and will improve vehicular movements



GOAL #3	Wastewater: Infrastructure Improvements: Improve Operations and Maintenance of the WWTP
Detailed Description	Conduct a procurement for the replacement of the Ultra-Violet (UV) System which is the last line of defense for the effluent at the WWTP.
Start Date	7/01/2024
Completion Date	6/30/2025
How will you measure success/achievement/completion?	The Ultra-Violet System is at the end of the WWTP process which removes many remaining bacteria contaminants before the effluent waters are directed to the Charles River water body.

GOAL #4	Wastewater: Infrastructure Improvements: Improve Operations and Maintenance of the WWTP
Detailed Description	Conduct a Wastewater Treatment Plant Assessment to reveal improvements needed for proper operation
Start Date	7/01/2024
Completion Date	6/30/2025
How will you measure success/achievement/completion?	The Wastewater Treatment Plant Assessment will discover what improvements that are necessary to keep the facility in compliance with the treatment of influent entering the system. It will also reveal necessary improvements for future expansion and use

GOAL #5	Wastewater: Infrastructure Improvements: Reduce Inflow and Infiltration of Sewer Collection System
Detailed Description	Conduct investigations throughout the sewer collection system in the Medfield High School and surrounding areas
Start Date	7/01/2024
Completion Date	6/30/2025
How will you measure success/achievement/completion?	Investigating the collection system through flow meters, CCTV, smoke testing and observation will expose inflow and/or infiltration into the existing pipe network and be able to determine construction costs to prevent further exposure



GOAL #6		DPW Administration: Overall Outreach and Communication to the Public
Detailed Description		Renovate Public Works website pages to include updates, construction projects and current events of the Department
Start Date		7/01/2024
Completion Date		6/30/2025
How will you measure success/achievement/completion?		Creating easy-to-use and informative pages and links on the Town's website for Public Works will engage community interests and educate the residents
Status as of 12/31/2023		Because of numerous turnover in the DPW Administration positions, this goals has been rolled over into FY25

Trends/Metrics

Description	2020	2021	2022	2023
Solid Waste Disposal (in tons)	2642	2915	2575	2450
Single Stream Recycling Disposal (in tons)	922	973	811	688
Organics Collections (in tons)	18.35	25.46	26.25	29.64
Brush and Leaves Collections (in tons)	1143	1972	2375	2036
Water Pumped (in millions of gallons)	386.32	420.96	407.03	529.24
Wastewater Sludge Removal (in millions of gallons)	2.8754	2.1675	2.8735	2.8944



Departmental Budget

DEPARTMENT OF PUBLIC WORKS	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
GENERAL FUND DIVISIONS							
TREES							
SALARIES							
TREE SALARIES	23,689	15,008	21,250	25,226	25,983	757	3%
SALARIES - SUBTOTAL	23,689	15,008	21,250	25,226	25,983	757	3%
OPERATING EXP.							
POLICE SPECIAL DETL	3,226	7,546	1,988	5,000	5,000	0	0%
CONTRACT SVCE-TREE	42,400	42,420	34,338	42,500	42,500	0	0%
TREE SUPPLIES	-	470	563	1,600	1,600	0	0%
ENCUMBRANCES	0	0	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	45,626	50,436	36,888	49,100	49,100	-	0%
TREES - TOTAL	69,315	65,444	58,138	74,326	75,083	757	1%
SIDEWALKS							
SIDEWALK MATERIALS							
SIDEWALK MATERIALS	33,770	35,000	28,348	35,000	35,000	0	0%
SIDEWALKS - TOTAL	33,770	35,000	28,348	35,000	35,000	-	0%
STREET LIGHTING OPERATING EXP.							
STREET LIGHTS	1,712	3,522	6,744	10,000	10,000	0	0%
TRAFFIC LIGHTS	0	1,784	1,512	2,500	2,500	0	0%
STREET LIGHT MAINT	0	340	0	0	0	0	N/A
ENCUMBRANCES	138	7	0	0	0	0	N/A
STREET LIGHTING - TOTAL	1,850	5,653	8,256	12,500	12,500	-	0%
HIGHWAY							
SALARIES							
HIGHWAY SALARIES	946,683	974,137	965,665	1,113,755	1,169,130	55,375	5%
LONGEVITY-HIGHWAY	5,950	6,400	6,500	6,800	6,000	(800)	-12%
ENCUMBRANCE	0	102	0	0	0	0	N/A
SALARIES - SUBTOTAL	952,633	980,639	972,165	1,120,555	1,175,130	54,575	5%



DEPARTMENT OF PUBLIC WORKS	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
OPERATING EXP.							
ADVERTISING	384	409	144	2,000	2,000	0	0%
HIGHWAY MATERIALS	201,636	244,629	175,615	257,500	232,500	(25,000)	-10%
REPAIRS-DAM/BRIDGE	10,850	5,000	0	5,000	5,000	0	0%
UTIL-TELEPHONE	14,761	14,812	11,769	11,980	11,980	0	0%
DUES & MEMBERSHIPS	5,800	6,100	5,800	5,000	5,000	0	0%
LICENSES	428	845	364	1,200	1,200	0	0%
PROFESSIONAL DEVELOPMENT	0	0	0	12,000	12,000	0	0%
TRAINING & EDUCATION*	1,697	1,444	3,194	0	0	0	N/A
MEDICAL SERV+SUPPLIES	4,885	2,065	2,201	3,600	3,600	0	0%
POLICE SPECIAL DETAIL	10,519	6,628	8,076	13,500	13,500	0	0%
CONTRACTED PW SERVICES	11,700	30,900	32,491	20,000	25,500	5,500	28%
ConSvc-M Sta Hosp	0	83,920	25,000	25,000	0	(25,000)	-100%
STORMWATER MANAGEMENT	37,353	43,796	44,064	75,535	115,535	40,000	53%
PRINTING-POSTG-STATIONERY	988	1,073	160	660	660	0	0%
MEALS	0	531	0	300	300	0	0%
CLOTHING ALLOWANCE	5,000	5,000	5,000	5,500	5,500	0	0%
MEETINGS+CONFERENCES*	95	4,314	3,971	0	0	0	N/A
OFFICE SUPPLIES	1,362	1,559	1,053	1,200	1,200	0	0%
ENCUMBRANCES	41,433	55,745	12,345	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	348,891	508,770	331,246	439,975	435,475	(4,500)	-1%
HIGHWAY - TOTAL	1,301,524	1,489,409	1,303,410	1,560,530	1,610,605	50,075	3%
SNOW & ICE							
SALARIES							
SNOW SAL EXP	165,177	150,159	67,994	110,464	110,465	1	0%
SALARIES - SUBTOTAL	165,177	150,159	67,994	110,464	110,465	1	0%
OPERATING EXP.							
EQUIP REPAIR & SERVICE	45,461	36,276	35,353	40,000	40,000	0	0%
GASOLINE	10,762	9,240	7,788	19,371	19,371	0	0%
CONTRACTED SNOW PLOWING	25,090	29,725	1,395	40,061	40,061	0	0%
SAND & SALT	86,151	121,416	85,137	79,541	79,541	0	0%
MEALS	3,075	2,854	1,388	4,000	4,000	0	0%
OPERATING EXP. - SUBTOTAL	170,539	199,511	131,061	182,973	182,973	0	0%
SNOW & ICE - TOTAL	335,716	349,670	199,055	293,437	293,438	1	0%
EQUIPMENT REPAIR & MAINTENANCE							
SALARIES							
DPW EQ REP SALARIES	133,528	138,446	127,107	163,241	155,655	(7,586)	-5%
LONGEVITY-EQUIP MAINT		250	300	250	300	50	20%
SALARIES - SUBTOTAL	133,528	138,696	127,407	163,491	155,955	(7,536)	-5%
OPERATING EXP.							
EQUIP REPAIR & SERVICE	205,991	194,793	159,167	239,750	239,750	-	0%
GASOLINE	38,917	72,372	90,103	67,763	82,763	15,000	22%
CLOTHING ALLOWANCE	1,000	1,000	1,000	1,000	1,000	0	0%
ENCUMBRANCES	35,748	17,443	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	281,656	285,608	250,270	308,513	323,513	15,000	5%
EQUIPMENT REPAIR & MAINT. - TOTAL	415,184	424,304	377,677	472,004	479,468	7,464	2%



DEPARTMENT OF PUBLIC WORKS	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SOLID WASTE DISPOSAL							
SALARIES							
SOLID WASTE SALARIES	203,441	190,557	219,369	244,316	254,708	10,392	4%
LONGEVITY-SOLID WASTE	1,000	1,100	1,200	1,300	1,400	100	8%
ENCUMBRANCE	0	493	0	0	0	0	N/A
SALARIES - SUBTOTAL	204,441	192,150	220,569	245,616	256,108	10,492	4%
OPERATING EXP.							
GROUND & BUILDG MAINT	51,582	16,885	41,490	20,000	23,000	3,000	15%
POLICE SPECIAL DETAIL	9,928	11,772	4,855	0	0	0	N/A
CONTR SVCE-TIPPING FEE	321,695	248,425	273,476	311,232	311,232	0	0%
CONTRACTED SVE-LANDFILL	24,300	27,375	38,200	41,000	41,000	0	0%
CLOTHING ALLOWANCE	1,000	1,000	1,000	1,000	1,000	0	0%
HOUSHLD HAZ W DSP	0	11,156	11,556	20,000	20,000	0	0%
ENCUMBRANCES	8,960	1,441	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	417,465	318,054	370,577	393,232	396,232	3,000	1%
SOLID WASTE DISPOSAL - TOTAL	621,906	510,203	591,146	638,848	652,340	13,492	2%
CEMETERY							
SALARIES							
CEMETERY SALARIES	124,103	131,394	135,065	160,116	177,858	17,742	11%
LONGEVITY-CEMETERY	500	600	350	400	800	400	100%
SALARIES - SUBTOTAL	124,603	131,994	135,415	160,516	178,658	18,142	11%
OPERATING EXP.							
GROUND & BUILDG MAINT	4,573	10,532	6,404	13,900	13,900	0	0%
EQUIP REPAIR+SERV	128	0	0	0	0	0	N/A
UTIL-WATER & SEWER	0	133	0	200	200	0	0%
CONTRACT SVCE-CEMETERY	26,600	24,775	28,509	24,000	26,000	2,000	8%
PRINTNG-POSTG-STATY	0	0	0	300	300	0	0%
CLOTHING ALLOWANCE	1,000	1,000	1,000	1,000	1,000	0	0%
OFFICE SUPPLIES	0	0	65	240	240	0	0%
ENCUMBRANCES	0	0	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	32,301	36,440	35,978	39,640	41,640	2,000	5%
CEMETERY - TOTAL	156,904	168,434	171,393	200,156	220,298	20,142	10%
DPW (GENERAL FUND) - TOTAL	2,936,169	3,048,117	2,737,423	3,286,801	3,378,732	91,931	3%

ENTERPRISE FUND DIVISIONS

WATER DIVISION ENTERPRISE

SALARIES

WATER DEPT SAL	410,178	407,346	460,670	508,506	536,270	27,764	5%
LONGEVITY-WATER	1,250	1,000	1,250	1,300	1,600	300	23%
SALARIES - SUBTOTAL							
	411,428	408,346	461,920	509,806	537,870	28,064	6%



DEPARTMENT OF PUBLIC WORKS	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
OPERATING EXP.							
EQUIP REPAIR+SERV	12,225	12,867	4,367	13,000	13,000	0	0%
UTIL-ELECTRCTY PUMPS	181,729	196,523	191,485	225,000	250,000	25,000	11%
UTIL-FUEL & OIL	1,357	1,232	784	10,800	10,800	-	0%
GASOLINE	4,250	11,638	13,457	7,020	9,020	2,000	28%
PROPANE	0	0	0	11,250	11,250	0	0%
UTIL-TELEPHONE	1,776	2,326	1,178	2,000	2,000	0	0%
DUES & MEMBERSHIPS	865	1,821	1,313	1,500	1,500	0	0%
LICENSES	0	1,491	663	800	800	0	0%
PROFESSIONAL DEVELOPMENT	0	0	0	5,200	5,200	0	0%
TRAINING & EDUCATION*	832	3,430	0	0	0	0	N/A
MEDICAL SERV+SUPPLIES	0	786	399	500	500	0	0%
POLICE SPECIAL DETAIL	7,006	4,479	3,357	5,000	5,000	0	0%
CONTRACT SERVICES-WATER	145,618	135,024	117,538	107,000	112,000	5,000	5%
WATER SUPPLIES	153,814	109,940	122,190	160,000	160,000	0	0%
WATER CHEMICALS	10,682	25,385	36,488	60,000	60,000	0	0%
PRNTG-POSTG-STATY	1,850	1,994	5,857	7,000	7,000	0	0%
LAB FEES	13,691	26,282	33,016	31,750	35,000	3,250	10%
CLOTHING ALLOWANCE	2,500	2,500	2,500	2,500	2,500	0	0%
EMERGENCY RESERVE	0	50,000	0	100,000	100,000	0	0%
ENCUMBRANCES	6,162	11,597	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	544,357	599,315	534,592	750,320	785,570	35,250	5%
WATER DIVISION ENTERPRISE - TOTAL	955,785	1,007,661	996,512	1,260,126	1,323,440	63,314	5%
SEWER DIVISION ENTERPRISE							
SALARIES							
SEWER DEPT SAL	202,142	251,032	298,152	346,759	355,966	9,207	3%
LONGEVITY-SEWER	1,000	0	1,250	1,300	1,600	300	23%
SALARIES - SUBTOTAL	203,142	251,032	299,402	348,059	357,566	9,507	3%



DEPARTMENT OF PUBLIC WORKS	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
OPERATING EXP.							
EQUIP REPAIR+SERV	451	0	499	2,500	2,500.00	0	0%
UTIL-ELECTRICITY	139,076	157,883	144,841	139,600	144,600.00	5,000	4%
UTIL-FUEL & OIL	12,006	18,209	14,296	22,800	22,800.00	0	0%
GASOLINE	1,034	2,840	2,224	6,780	6,780.00	0	0%
UTIL-TELEPHONE	4,913	6,649	5,717	5,250	5,250.00	0	0%
UTIL-WATER & SEWER	166	828	429	1,000	1,000.00	0	0%
DUES & MEMBERSHIPS	80	504	0	500	500.00	0	0%
LICENSES	30	150	0	300	300.00	0	0%
PROFESSIONAL DEVELOPMENT	0	0	0	3,800	3,800.00	0	0%
TRAINING & EDUCATION*	130	901	0	0	0.00	0	N/A
MEDICAL SERV+SUPPLIES	0	95	140	500	500.00	0	0%
POLICE SPECIAL DETAIL	1,803	1,384	658	1,500	1,500.00	0	0%
CONTRACT SERVICES	280,900	280,672	164,183	250,000	250,000.00	0	0%
SEWER SLUDGE DISPOSAL	215,185	216,363	238,962	222,000	232,000.00	10,000	5%
SEWER SUPPLIES	93,422	96,008	46,828	171,500	171,500.00	0	0%
SEWER CHEMICALS	86,395	124,766	222,075	125,000	175,000.00	50,000	40%
PRNTG-POSTG-STATY	1,850	1,940	1,026	4,000	4,000.00	0	0%
LAB FEES	33,893	29,774	40,347	34,000	37,000.00	3,000	9%
CLOTHING ALLOWANCE	2,000	1,500	2,000	2,000	2,000.00	0	0%
MEETINGS+CONFERENCES*	-	0	0	0	0	0	N/A
WATER METERS	26,465	0	0	0	0	0	N/A
INFILTRATION AND INFLOW	11,000	0	0	25,000	25,000	0	0%
EMERGENCY RESERVE		27,679	0	100,000	100,000	0	0%
ENCUMBRANCES	26,627	20,409	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	937,426	988,554	884,225	1,118,030	1,186,030	68,000	6%
SEWER DIVISION ENTERPRISE - TOTAL	1,140,568	1,239,586	1,183,627	1,466,089	1,543,596	77,507	5%
DPW (ENTERPRISE FUNDS) - TOTAL	2,096,353	2,247,247	2,180,139	2,726,215	2,867,036	140,821	5%
DEPARTMENT OF PUBLIC WORKS - TOTAL	5,032,522	5,295,364	4,917,562	6,013,016	6,245,768	232,752	4%

* Training and education & meetings and conferences were combined into professional development in FY24

**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
Brenda Healy Public Health Nurse	(508) 906-3044 bhealy@medfield.net	

Mission Statement & Departmental Activities

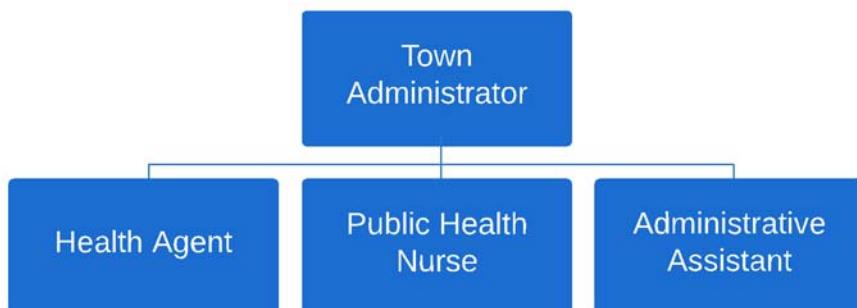
The mission of the Medfield Health Department is to prevent disease and injury and to protect the health, safety and welfare of the Town's residents and visitors through the enforcement of State and Local laws and bylaws, codes, and regulations.

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





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 Accomplishments

- Support public health efforts: With the hiring of the new Public Health Nurse the public health support will improve through education, vaccination clinics for Covid-19 and Influenza with the school nurses and blood pressure clinics at the Council of aging and Tilden Village
- Provide timely information about COVID-19: All information regarding Covid -19 is contract traced with the help of two contract tracers provided by DPH. Reports to the Board of Health such as numbers and ages. The administration was kept informed of all changes and PPE needs
- Review Medfield's Stormwater Regulations: Educational session were provided to the Board of Health and updates as needed

FY24 Goals: Status Updates

GOAL #1	Increase Collaboration with Other Town Departments
Detailed Description	The Health Department will collaborate with Medfield Outreach, Council on Aging, Building Department, Police Department, and Fire Department to provide community health care and environmental services
Start Date	7/1/2023
Completion Date	6/30/2024
How will you measure success/achievement/completion?	Success will be measured by determining need for better focused efforts on existing services provided (screenings, clinics, etc.) or new services to be offered



Status as of 12/31/2023	<ul style="list-style-type: none">• Collaboration with other town departments is ongoing and successful• The public health nurse is a member of the Medfield Cares About Prevention (MCAP) leadership team and works closely with Medfield Outreach on referrals• Council of Aging collaboration is strong and will be ongoing as the blood pressure clinic started with three citizens and within 4 months increased to twenty plus. First Health Fair at COA• Collaboration with Police for well checks and educational purposes
--------------------------------	---

GOAL #2	Improvement in Community Emergency Preparedness
Detailed Description	The Public Health Nurse will work with the Fire Department to increase the participation and involvement of the Medical Reserve Corps (MRC) in Public Health Emergency Preparedness
Start Date	7/1/2023
Completion Date	6/30/2024
How will you measure success/achievement/completion?	Medfield will have 15 members of the community actively involved on the MRC attend training and other educational programs on emergency preparedness
Status as of 12/31/2023	Medfield is part of Middlefolk MRC it has 60 members and will be ready to help with emergent needs or large community events by January 2024

FY25 Goals

GOAL #1	Collaborate with other Town departments
Detailed Description	The Health Department will collaborate with Medfield Outreach, Council on Aging, Building Department, Police Department, and Fire Department to provide community health care and environmental services
Start Date	7/1/24
Completion Date	06/30/25
How will you measure success/achievement/completion?	Success will be measured by determining the need for better focused efforts on existing services provided (screenings, clinics, etc.) or new services to be offered



GOAL #2	Promote Medical Reserve Corps Participation
Detailed Description	The Public Health Nurse will work to increase the capacity of the Medical Reserve Corps (MRC) in collaboration with the Emergency Management Director
Start Date	7/1/24
Completion Date	06/30/25
How will you measure success/achievement/completion?	Medfield will have 30 members of the community actively involved on the MRC attend training and other educational programs on emergency preparedness

GOAL #3	Achieve Heart Safe Community Designation
Detailed Description	Over 160 cities and towns in Massachusetts are Heart Safe communities. Medfield is striving to be one of the next ones designated. The Public Health Nurse will achieve this by working with the Board of Health and other town officials and community members
Start Date	7/1/2024
Completion Date	6/30/2025
How will you measure success/achievement/completion?	Medfield's certification as a Heart Safe community.
Status as of 12/31/2023	This goal will be carried through FY2025



Trends/Metrics

Description	2020	2021	2022	2023
Soil Tests	7	8	8	12
Hauler Permits	11	10	12	10
Food Permits	58	63	60	70
Temp Food Establishments	6	10	21	17
Plan Reviews	10	10	12	14
Installer Permits	23	18	23	16
Septic Repairs	17	23	16	7
OFFAL Permits	12	9	15	14
Tobacco/Nicotine Delivery Products	6	6	6	6
Form A – Renovations Review	36	50	31	33
Well Permits	3	6	4	5
Animals	30	33	34	31
Camps	6	7	6	7
Semi Public Pool	3	3	3	4
Bathing Beach	1	1	1	1



Departmental Budget

HEALTH DEPARTMENT	FY2022 Actual	FY23 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY25	% Change from FY25
SALARIES						
SALARIES-HEALTH	34,975	117,822	132,033	135,996	3,963	3%
SALARIES - SUBTOTAL	34,975	117,822	132,033	135,996	3,963	3%
OPERATING EXP.						
ADVERTISING	0	192	250	250	0	0%
UTIL-TELEPHONE	0	0	0	0	0	N/A
DUES & MEMBERSHIPS	150	210	0	0	0	N/A
PROFESSIONAL DEVELOPMENT	0	0	1,000	1,000	0	N/A
TRAINING & EDUCATION*	422	244	0	0	0	N/A
MEDICAL SERV&SUPPL	5,297	2,592	7,000	7,000	0	0%
PRINTNG-POSTG-STATY	618	479	700	700	0	0%
CNTR SV-HEA AGENT	56,400	56,400	56,400	56,400	0	0%
CNTR SV-MNTL HEALTH	7,988	7,988	7,988	7,988	0	0%
OFFICE SUPPLIES*	1,901	472	1,500	1,500	0	0%
CAR ALLOW/MILEAGE	250	550	500	500	0	0%
ENCUMBRANCES	203	1,134	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	73,229	70,263	75,338	75,338	0	0%
HEALTH DEPARTMENT - TOTAL	108,204	188,085	207,371	211,334	3,963	2%

* Training and education & meetings and conferences were combined into professional development in FY24



Council on Aging

Contact	Phone & Email	Location
Sarah Hanifan Director	508-359-3665 shanifan@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

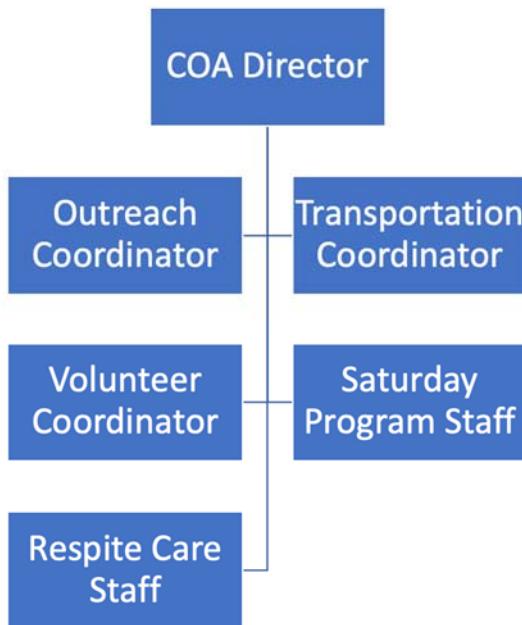
The Center at Medfield offers valuable services to our senior community and their families by providing transportation, meals, counseling, and a variety of other benefits as we collaborate with human service agencies, voluntary organizations, governmental agencies and HESSCO to ensure that community 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



FY23 Accomplishments

Goal: Continue to provide stimulating and engaging programs

Status: In FY2023 we served 1,357 unduplicated individuals with a duplicated number of 21,985. This includes 879 events (19,109 duplicated), 716 services (1,196 duplicated), 78 volunteers (1,431 duplicated) and 164 trips (249 duplicated)

Goal: Provide ongoing information regarding pandemic status

Status: Together the Medfield Public Health Nurse, Brenda Healy and myself work closely to provide access to covid-19 prevention and vaccination initiatives. We held six clinics at the Center in FY2023 in addition to the weekly blood pressure clinics

Goal: Install walkway from side door to patio and repair ADA non-compliant front and rear entrances

Status: Facilities will obtain quotes for above goal and work with COA to reach this goal before or in FY25

Goal: Increase the 55-64-year-old participation to 10% of total

Status: 4% of our overall attendance was within age 55-64. We struggle to reach this age bracket but continue to offer a variety of programs and events to encourage participation at the Center

Goal: Successful construction of 3-bay garage

Status: Approved at Annual Town Meeting. The next steps fall within the Town to meet with the permanent building committee



FY24 Goals

GOAL #1	Continue to Provide Stimulating & Engaging Programs
Detailed Description	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
Start Date	07-01-2023
Completion Date	06-30-2024
How will you measure success/achievement/completion?	Outcomes will be identified through the My Senior Center software utilized by the COA. For example: In FY23 we served 987 unduplicated individuals with a duplicated number of 19,746
Status as of 12/31/2023	In FY24 we served 1,180 unduplicated individuals with a duplicated number of 15,631

GOAL #2	Successful Construction of 3-Bay Garage
Detailed Description	At the Annual Town Meeting in May 2023, the construction of the garage was approved. The COA Board will work closely with the town to construct a 3- Bay Garage for our busses, as well as for much needed storage at the Center
Start Date	07/01/2023
Completion Date	06/30/2024
How will you measure success/achievement/completion?	The garage will be built and the busses will be covered
Status as of 12/31/2023	Next steps fall within the Town to meet with the Permanent Building Committee.



GOAL #3	Install Walkway from Side Door to Patio & Repair Non-Compliant ADA Front & Rear Entrances
Detailed Description	COA will obtain quotes for above goal in FY 24 and work with or without Facilities Department to reach this goal before or in FY24
Start Date	07/01/2023
Completion Date	06/30/2024
How will you measure success/achievement/completion?	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
Status as of 12/31/2023	This will be going back to bid with Facilities

FY25 Goals

GOAL #1	Continue to Expand Stimulating & Engaging Programs
Detailed Description	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
Start Date	07/01/24
Completion Date	06/30/25
How will you measure success/achievement/completion?	Outcomes will be identified through the My Senior Center software utilized by the COA. For example: In FY23 we served 987 unduplicated individuals with a duplicated number of 19,746

GOAL #2	Successful Construction of 3-Bay Garage
Detailed Description	Successful Construction of a 3-Bay Garage during FY25
Start Date	07/01/2024
Completion Date	06/30/2025
How will you measure success/achievement/completion?	The garage will be built



GOAL #3	Install Walkway from Side Door to Patio & Repair Non-Compliant ADA Front & Rear Entrances.
Detailed Description	Facilities or COA will obtain quotes for above goal in FY25 and work to reach this goal before or in FY25
Start Date	07/01/2024
Completion Date	06/30/2025
How will you measure success/achievement/completion?	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

GOAL #4	Collaborate with other town departments for programming at the COA
Detailed Description	Collaborate with other town departments for programming and educational opportunities. (example: Collaborate with the Medfield Public Library for evening programming opportunities, Public Health Nurse and Medfield Fire Department for safety and educational events, work closely with Medfield Public Outreach on education, programs and services
Start Date	07/01/2024
Completion Date	06/30/2025
How will you measure success/achievement/completion?	We will hold at least eight events within FY25 with different town departments

GOAL #5	Identify Grant Funding Opportunities
Detailed Description	The Council on Aging Director will identify and pursue grant opportunities for funding that will further the programming offerings or other goals of the department
Start Date	07/01/2024
Completion Date	06/30/2025
How will you measure success/achievement/completion?	At least one grant will be identified and pursued with the ideal outcome of an award made to the Town



Trends/Metrics

Description	2020	2021	2022	2023
Number of Events	11,802/567	4860/421	17,279/812	20,248/879
Number of services provided	2,259/476	1,888/645	946/400	1,433 /846
Number of people exercising at the Center	4016/238	1345/128	4340/279	6103/362
Number of Saturday participation	1244/115	Closed	1013/115	1254/106
Number of volunteers including tax work off	83	45	76	76

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



Departmental Budget

COUNCIL ON AGING	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
COA SALARIES	199,491	216,914	225,100	233,383	8,283	4%
LONGEVITY-COA	950	1,000	0	0	0	N/A
	SALARIES - SUBTOTAL	200,441	217,914	225,100	233,383	8,283
OPERATING EXP.						
INFORMTN TECH-COMCAST	1,193	932	1,200	1,200	0	0%
GRNDS MAINT/LANDSCAPG	5,459	2,257	7,000	6,500	(500)	-7%
CLEANING SUPPLIES	0	0	0	500	500	N/A
PREVENTATIVE MAINT	1,155	2,278	2,100	1,600	(500)	-24%
EQUIPMT REPAIR & SERV	2,256	2,828	3,000	3,000	0	0%
OTHER EQ/COPIER+TONER	4,273	4,409	4,600	4,600	0	0%
GASOLINE	3,105	2,944	3,200	3,200	0	0%
UTIL-TELEPHONE	3,121	3,053	3,500	3,500	0	0%
PROFESSIONAL DEVELOPMENT	0	0	1,800	1,800	0	0%
TRAINING & EDUCATION*	674	664	0	0	0	N/A
PRINTNG-POSTG-STATY	2,502	3,486	2,500	2,500	0	0%
CONTR SVC-SOFTWARE LIC/SUPP	1,770	1,842	1,500	2,000	500	33%
MEETINGS+CONFERENCES*		148	0	0	0	N/A
SENIOR PROGRAM DEVELOPMENT	3,222	3,279	3,000	3,000	0	0%
OFFICE SUPPLIES	1,022	1,182	1,200	1,200	0	0%
CAR ALLOW/MILEAGE	136	159	200	200	0	0%
ENCUMBRANCES	567	296	0	0	0	N/A
	OPERATING EXP. - SUBTOTAL	30,455	29,754	34,800	34,800	0
	COUNCIL ON AGING - TOTAL	230,896	247,668	259,900	268,183	8,283
						3%

* Training and education & meetings and conferences were combined into professional development in FY24



Outreach Department

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

Mission and Vision Statement & Departmental Activities

The mission of Medfield Outreach is to provide access to high quality behavioral health and social services for Medfield residents in order to optimize wellness in our community. The vision of Medfield Outreach is a community in which all people are valued, healthy, and empowered to live healthy and fulfilling lives.

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.

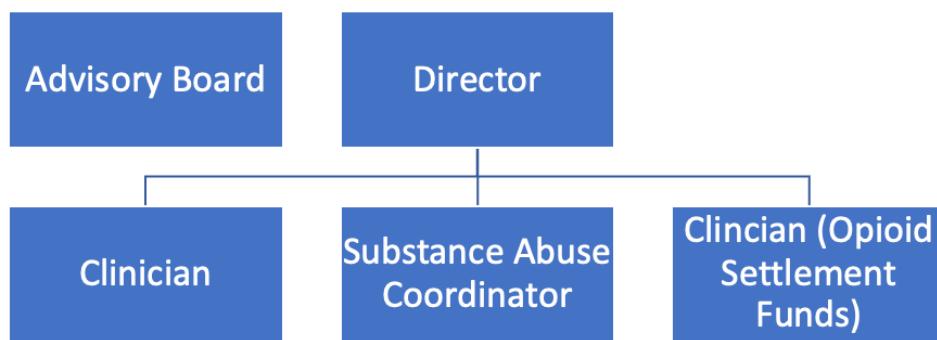
Medfield Outreach facilitates various groups, programs, and services within the community. This programming aims to be responsive to the needs of the community. The program offerings are often focused on prevention and psychoeducation. Many programs reflect a collaborative relationship with other organizations. 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



FY23 Accomplishments

Key Highlights in 2023

1. Provision of over 1300 hours of Clinical services during calendar year 2023; approximately 2 hours/week. (Up from approximately 965 hours during 2022 with no increase in staff)
2. Ongoing collaboration with the schools to provide psychoeducation about mental health and substance use prevention and to familiarize students with the Medfield Outreach's services
3. Medfield Outreach completed an annual review of the strategic plan with the Advisory Board ensuring acquisition of goals. <https://www.town.medfield.net/2120/Outreach-Strategic-Plan-Community-Survey>



4. Partnered with several community organizations/individuals to provide the Holiday Gift Program to provide gifts for over 90 children in need
5. Launched monthly Human Service meetings including Department Heads of: Medfield Outreach, Veteran's Services, Public Health Nurse, Council on Again, Library and Parks and Recreation with the goal of increased collaboration to improve and streamline services for Medfield residents
6. Two MHS student groups have formed a Health Communication Club with support from Medfield Outreach, focusing on talking to youth on topics related to promoting making healthy choices regarding substances
7. Provided Child Development/Play Therapy Presentation to students in High School studying Child Development
8. Backpack distribution (75 Backpacks) partnered with Backpacks for New Beginnings; backpacks included school supplies and \$25 gift-certificate for Park Street Books, program partnership with The Gift of Reading
9. Determination of eligibility of applicants for Medfield Foundation's Community Assistance Fund, coordination of payment disbursement, provision of alternate appropriate resources
10. Determination of eligibility of applicants for MFI Campership Scholarships, collaboration with Parks and Rec and provision of MFi Campership Scholarships and Pond Passes
11. Continued participation in "The Gift of Reading", determination of eligibility of applicants for the program, responsible for coordination of Book Buck and their confidential disbursement - approx 50 gift certificates to purchase independent reading books distributed to children from income eligible families
12. Field placement site for Boston College clinical intern, which increased capacity of provision of clinical services to four youth and their families
13. Provided QPR Gatekeeper Training for Suicide Prevention for approximately 35 people this year
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, education and prizes for kids

Key Prevention Programming Highlights in 2023:

Medfield Cares About Prevention (MCAP): Medfield Outreach is a founding member of MCAP, a community coalition that strives to reduce substance misuse and to promote a culture of safety throughout Medfield. Our membership consists of: parents, clergy, law enforcement, schools, town government, youth, youth-serving agencies, health professionals, park & recreation, substance misuse prevention professionals, pharmacists, volunteers, and more. For more information about MCAP visit www.medfieldcares.org. In October of 2019, MCAP began year one of a federal Drug-Free Communities Grant. This grant provides \$625,000 over a period of five years and aims to implement evidence-based strategies resulting in reduced youth substance use.



1. Concluded Year 4 (09/30/22-9/29/23) and commenced year 5 (9/30/23-9/29/24) 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. Completed Minimum Purchase Age Compliance Checks in partnership with the Alcoholic Beverage Control Commission of Massachusetts and the Medfield Police Department. All 12 Medfield establishments that were open at the time the compliance checks were carried out passed. These checks will continue annually
4. Initiated and collaborated with the Medfield Board of Health to complete two tobacco/nicotine undercover buyer inspections, and a retail store inspection, at each of the six tobacco and nicotine retailers in town. These checks will continue to be carried out twice per year
5. MCAP continues to work closely with the Community of Anti-Drug Coalitions of America (CADCA) Evaluation Team, to assist with data collection related to our coalition work. 2023 outcomes include: conducting a parent survey; facilitating youth focus groups; creation of a coalition leadership team; implementation of prevention education using "Too Good For Drugs" curriculum for grades 4 and 5
6. Partnered with the Medfield Police to advertise and facilitate one Drug Take-Back Day at the Public Safety Building
7. Collaborated with the DA's office and the SAFE Coalition to provide NARCAN training to a number of Town Staff and community members
8. MCAP advises two student clubs related substance use prevention: the Blake Middle School Youth Action Club! (YAC!), which challenges students to identify health-related issues in their community and design a campaign to take action on it, and the Medfield High School Chapter of the 84 Movement, which is a youth-led and statewide initiative to fight big tobacco companies and address health disparities related to nicotine use
9. Prevention Coordinators took seven students to the Norfolk District Attorney's Team Rival Leadership Conference. At the conference, Medfield 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. Medfield has won its bracket every year since the program's inception
10. MCAP and Medfield Outreach continued to collaborate with the MPS to offer presentations and programming focused on substance use, mental health and the available resources
11. In April 2022, Medfield Outreach staff advised an inspired MHS sophomore to design and carry out the first ever student-led, student-focused local resource fair for MHS students, called Medfield Connects. The third annual Medfield Connects resource fair



will be taking place in April 2024. MHS has been a huge supporter of this initiative and it continues to be a success

12. MCAP helped to financially support the 2023 All Night Graduation Party for MHS seniors as well as provided coalition members to chaperone on the night of the event
13. MCAP financially supported the student bus transportation to and from the senior prom

Medfield Coalition For Suicide Prevention (MCSP): Medfield Outreach is a founding member of the Medfield Coalition for Suicide Prevention (MCSP). This coalition formed in September of 2017 in response to loss through deaths by suicide and growing concerns around how these losses have impacted the broader community. Membership includes key stakeholders in the community from various sectors including: law enforcement, schools, faith groups, council on aging, parents, medical professionals, mental health professionals, and youth. MCSP's focus has been multipronged: to reduce stigma associated with mental health; to provide education about access to mental health resources and to educate residents about various ways to help prevent suicide. For more information about the MCSP coalition, visit the website at medfieldcsp.org.

Key Suicide Prevention Programming Highlights in 2023:

1. Mental Health May
 - The MCSP coalition promoted Mental Health May, a campaign to reduce stigma and provide resources for support. Throughout the month of May, Medfield Outreach's social media outlets promoted information about mental health tips and provided resources to access support
 - Conducted two QPR trainings for Medfield community members reaching over 35 individuals
2. Suicide Prevention Awareness Month
 - During 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 attached to telephone poles on Main Street and North Street. The ribbons were tied with tags containing QR codes that were scannable for resources pertinent to suicide prevention. Purple lights were displayed in businesses and organizations in, and around, the center of town
 - A Yoga on the Turf event was held in September, again, led by Tracy Buckley of Medfield Yoga Studio
 - 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



- Again this year, MCSP sponsored purple beads to all students in the middle school for a day-long “Purple Washout” to promote awareness of mental health and suicide prevention

FY24 Goals

GOAL #1	Develop Effective and Efficient Infrastructure
Detailed Description	Secure additional professional, confidential, centrally located, accessible office space
Start Date	7-1-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Additional office space will be identified for use by Outreach staff that provides flexible, confidential space
Status as of 12/31/2023	Pending approval at Town Meeting to secure funds to reconfigure space within Outreach to allow for two additional confidential offices

GOAL #2	Continue to Provide High-quality Services
Detailed Description	Consistently demonstrate a high degree of professionalism, empathy and collaboration
Start Date	7-1-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Allow opportunity for residents to provide verbal and/or written feedback about their experiences with Outreach staff and service provision
Status as of 12/31/2023	Ongoing quality control utilized to monitor and shape services to improve as needed with feedback received

GOAL #3	Continue to Provide High-quality Responsive Services
Detailed Description	Meet urgent needs of residents and find creative ways to serve more clients as demand increases
Start Date	7-1-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Collaborate with community partners, and foster relationships with local, regional, state, federal collaborators
Status as of 12/31/2023	Ongoing



GOAL #4	Increase awareness of Medfield Outreach's mission, services, and how to access help
Detailed Description	Publicize our services so that all Medfield residents and staff are aware of the department and what it offers
Start Date	7-1-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Continue to collaborate with town and school departments and other community partners to increase awareness and utilization of Outreach services. Provide brochures and information about Outreach in additional languages in addition to English
Status as of 12/31/2023	Achieved and ongoing. Successfully utilize social media, local press/publications and schools email to publicize services. Successfully translated mailers into additional languages (Spanish and Portuguese)

GOAL #5	Build upon diversity, equity, and inclusion competencies within our department as well as within programming and services
Detailed Description	Ensure that Medfield Outreach staff are well-trained and well versed in cultural awareness and competence
Start Date	7-1-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Offer training to staff on a variety of DEI topics; Participate as a member on the DEI task force within the school
Status as of 12/31/2023	Achieved and ongoing. Staff have attended various DEI training annually. Ongoing review of paperwork to reflect cultural respect and inclusivity



GOAL #6	Fiscal Responsibility
Detailed Description	Operate Medfield Outreach in a fiscally responsible manner as to not exceed the approved budget during FY24
Start Date	7/1/2023
Completion Date	6/30/2024
How will you measure success/achievement/completion?	We will measure success by staying within the departmental budget total at the end of fiscal year 2024
Status as of 12/31/2023	Achieved and ongoing

GOAL #7	Adhere to the “Buy Recycled Policy” of the Town
Detailed Description	Continue to ensure that all purchased office materials are in line with the town policies enacted on February 14, 2022
Start Date	7/1/2023
Completion Date	6/30/2024
How will you measure success/achievement/completion?	No less than 30% post-consumer recycled materials will be purchased (when at all possible) with our office supply budget
Status as of 12/31/2023	Achieved and ongoing

GOAL #8	Increase prevention services in order to build a healthy community
Detailed Description	Ensure the long-term sustainability of prevention efforts by adding the Prevention Coordinator position to the annual operating budget
Start Date	12-30-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Funding will be added to Outreach’s departmental budget to allow for sustainability in securing a prevention staff person
Status as of 12/31/2023	Partially achieved. The Prevention Coordinator has NOT been added to the departmental budget, however, there are additional funding opportunities that are being sought to secure funding for this position



GOAL #9	Increase prevention services in order to build a healthy community
Detailed Description	Extend mental health and substance abuse prevention programming across the community, including into lower grades, in collaboration with the schools and other community partners
Start Date	7-1-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Meet with other town groups (e.g., Board of Health, Schools, Parks & Rec, COA, schools) to obtain their perspectives on and support for proposed prevention efforts
Status as of 12/31/2023	Achieved and ongoing

GOAL #10	Increase prevention services in order to build a healthy community
Detailed Description	Broaden Medfield residents' understanding of the scope of Outreach prevention programming to include promoting wellness in the community
Start Date	7-1-2023
Completion Date	6-30-2024
How will you measure success/achievement/completion?	Strengthen our community coalitions' capacity by offering trainings in substance misuse and suicide prevention frameworks. Offer training and programming specifically targeted to reach underserved groups, including non-school-age residents, residents of color, non-native English speakers, LGBTQ+ residents, etc.
Status as of 12/31/2023	Achieved and ongoing. There have been multiple QPR trainings offered in the community. Three student clubs/groups have been created allowing increased traction for prevention work. Collaboration across the human service departments to embed prevention programs within multiple departments



FY25 Goals

GOAL #1	Develop Effective and Efficient Infrastructure
Detailed Description	Create additional professional, confidential, centrally located, accessible office space
Start Date	7-1-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion?	Secure funds to allow for modification/building of two additional offices at Outreach

GOAL #2	Develop Effective and Efficient Infrastructure
Detailed Description	Secure technology to allow for consistent and reliable connectivity for internet, zoom calls and telehealth
Start Date	7-1-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion?	Use of technology without interruption and frequent drops

GOAL #3	Develop Effective and Efficient Infrastructure
Detailed Description	Secure phone service that allows efficient and reliable service
Start Date	7-1-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion ?	Acquire two phone lines that allow for incoming and outgoing calls simultaneously and default to voicemail if lines are occupied



GOAL #4	Increase awareness of Medfield Outreach's mission, services, and how to access help
Detailed Description	Publicize our services so that all Medfield residents and staff are aware of the department and what it offers
Start Date	7-1-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion?	Continue to collaborate with town and school departments and other community partners to increase awareness and utilization of Outreach services. Provide brochures and information about Outreach in additional languages in addition to English. Utilize PocketTalk, a HIPPA compliant translation device, as needed

GOAL #5	Build upon diversity, equity, and inclusion competencies within our department as well as within programming and services
Detailed Description	Ensure that Medfield Outreach staff are well-trained and well versed in cultural awareness and competence and continue to seek additional training opportunities
Start Date	7-1-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion?	Offer training to staff on a variety of DEI topics; Encourage participating in ongoing training on a broad variety of cultural competencies

GOAL #6	Increase prevention services in order to build a healthy community
Detailed Description	Ensure the long-term sustainability of prevention efforts by adding the Prevention Coordinator position to the annual budget or by successfully securing funding via grants
Start Date	7-1-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion?	Funding will be added to Outreach's departmental budget to allow for sustainability in securing a prevention staff person while ongoing efforts will continue to source and apply for grant funding to the same end



GOAL #7	Increase collaboration across the Human Service Department
Detailed Description	The Human Service Department will strengthen by collaboration and sharing resources toward mutual goals benefitting community members
Start Date	7-1-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion?	Monthly meetings with Department Heads from COA, PHN, VA and Outreach. HS Departments will identify aligned goals and work collaboratively to achieve such goals

GOAL #8	Increase prevention services in order to continue building a healthy community
Detailed Description	Extend mental health and substance abuse prevention programming across the community, including into lower grades, in collaboration with the schools and other community partners
Start Date	7-1-2024
Completion Date	6-30-2025
How will you measure success/achievement/completion?	Meet with other town groups (Board of Health, Schools, Parks & Rec, COA, schools) to obtain their perspectives on and support for proposed prevention efforts and implement actions to reach mutual goals

Trends/Metrics

Description	2020	2021	2022	2023
Number of Clinical Hours Provided	300 hours	600 hours	965 hours	1300 hours
Number of Community Members Receiving Support via Needs Based Programming				250



Departmental Budget

OUTREACH DEPARTMENT	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
OUTREACH SAL EXP	157,465	165,895	184,142	196,029	11,887	6%
SAL EXP-OPIOID	0	0	68,000	68,000	0	0%
LONGEVITY- OUTREACH	300	0	0	0	0	N/A
SALARIES - SUBTOTAL	157,765	165,895	252,142	264,029	11,887	5%
OPERATING EXP.						
OTHER EQUIPMENT	0	0	0	1,550	1,550	N/A
CLEANING SUPPLIES	0	0	0	550	550	N/A
RENT	8,500	8,500	8,500	0	(8,500)	-100%
UTIL-TELEPHONE	480	0	480	0	(480)	-100%
DUES & MEMBERSHIPS	6,041	3,655	6,500	3,900	(2,600)	-40%
MEETINGS & CONFERENCES	0	0	0	500	500	N/A
PROFESSIONAL DEVELOPMENT	0	0	1,400	2,100	700	50%
TRAINING & EDUCATION	1,112	1,128	0	0	0	N/A
PROFESSIONAL SERVICES	4,771	4,482	5,250	5,250	0	0%
OFFICE SUPPLIES	2,838	3,736	2,200	2,200	0	0%
CAR ALLOW/MILEAGE	245	353	500	500	0	0%
ENCUMBRANCES	0	0	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	23,987	21,855	24,830	16,550	(8,280)	-33%
OUTREACH - TOTAL	181,752	187,750	276,972	280,579	3,607	1%

* Training and education & meetings and conferences were combined into professional development in FY24



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:

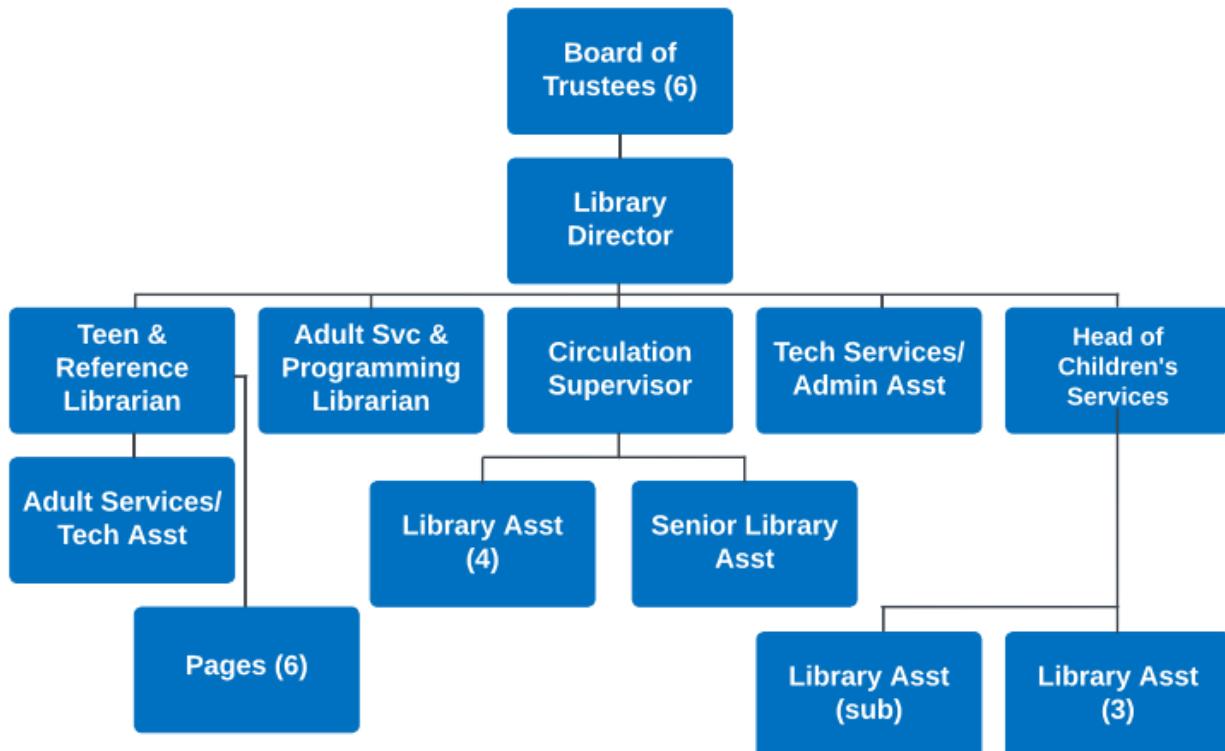
- Inspiring lifelong learning, reading and literacy
- Encouraging creativity, innovation, and community education
- Facilitating social interactions and the exchange of information and
- Providing cultural enrichment

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 for educational and recreational pursuits. 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 lending books, movies, toys, tools, and more; to providing a place to study, work or host meetings; to providing fun, educational and enriching programs from children, teens and adults.



Organizational Chart



FY22 Accomplishments

1. Formalized and documented onboarding procedures for new employees, currently working on cross-training all staff biannually to provide flexibility in staffing and department cohesion
2. Implemented process for reporting informal conversations or suggestions from patrons about improvements or issues with building or operations
3. Began providing one regularly recurring program for children with special needs with very positive feedback from parents and regularly implementing practices for all children's programming to be comfortable and welcoming to children with special needs
4. Purchased and promoted new display case in library for local organizations to use to display items of interest to the community
5. Improved seating on the first and second floors of the library and adjusted lighting to improve nighttime visibility in the Friends of the Library bookstore
6. Developed customer service policy and provided onboarding training for new employees to provide consistent and excellent customer service; informal feedback about friendliness and helpfulness of staff has improved



FY23 Accomplishments

1. Improve signage throughout the library building and develop ongoing system for changing signage as collections move -- Completed
2. 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 – Determined automated returns system would not be feasible, given the layout of the library and staff workspace, at this time. Looked into other technological tools and determined that they were also not worth the library's investment at this time. Will continue to monitor as technologies improve and adapt
3. 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 -- Completed
4. Review use and placement of study tables and upgrade or replace with other seating options as needed – Completed; updated study tables as appropriate and consolidated public computers to offer more seating options

FY24 Goals: Status Updates

GOAL #1	Noise Reducing Solutions
Detailed Description	Investigate sound paneling or other noise reducing solutions in the children's play area
Start Date	8/1/23
Completion Date	1/31/24
How will you measure success/achievement/completion?	Children's staff report fewer noise problems in children's area
Status as of 12/31/2023	Have contacted several vendors; scheduling a meeting with a sound engineer to determine feasibility

GOAL #2	5-Year Strategic Plan
Detailed Description	Develop new 5-year strategic plan
Start Date	9/1/23
Completion Date	6/30/24
How will you measure success/achievement/completion?	New 5-year strategic plan will be completed
Status as of 12/31/2023	In progress.



GOAL #3	Lighting Solutions
Detailed Description	Enhance lighting in dimly lit spaces
Start Date	7/1/23
Completion Date	9/30/23
How will you measure success/achievement/completion?	Fewer complaints about lighting during winter months when there is less natural light during the evenings
Status as of 12/31/2023	In progress

GOAL #4	Public Computers
Detailed Description	Investigate use and ROI of current public computer system; develop a new plan for public computer use if deemed necessary
Start Date	7/1/23
Completion Date	10/31/23
How will you measure success/achievement/completion?	Computer use will remained plateaued or other avenues for accessing internet and library resources will be used
Status as of 12/31/2023	A new computer system was determined to be appropriate and will be ordered and implemented by April 2024

FY25 Goals

GOAL #1	Continue to work on strategic plan
Detailed Description	Complete 5-year strategic plan
Start Date	9/1/23
Completion Date	10/1/24
How will you measure success/achievement/completion?	Work on strategic plan began in FY24, but will be completed in FY25. Success will be determined by strategic plan being submitted to and accepted by MBLC

GOAL #2	Complete seat audit
Detailed Description	Conduct seating audit and improve seating as necessary
Start Date	9/1/24
Completion Date	3/31/25
How will you measure success/achievement/completion?	Seating audit after furniture is purchased will show number of people seated in library to be higher than before furniture is purchased



GOAL #3	Add to circulating collection
Detailed Description	Add assistive technology to the circulating collection
Start Date	10/1/24
Completion Date	5/31/25
How will you measure success/achievement/completion?	Appropriate assistive technology will be purchased and added to the library's collection and will be checked out a minimum of 4 times in the first year of purchase



Trends/Metrics

Description	2020	2021	2022	2023
Library Visits	71,863	15,479	57,774	73,688
Items Borrowed	139,829	118,951	156,223	168,155
Books Borrowed	81,678	59,590	104,912	111,573
eBooks Borrowed	15,306	29,989	18,636	19,875
Holdings in Collection	142,565	163,219	165,750	183,822
# of Registered Borrowers	7,510	7,024	6,717	6,705
Sessions of Computer Use	4,368	988	1,300	1,144
Children's Programs	507	178	206	291
Children's Attendance	8,646	2687	5,255	8,524
Teen Programs	57	82	113	68
Teen Attendance	725	5,187	961	726
Adult Programs	177	126	121	161
Adult Attendance	1,224	1,097	1,070	1,203
General Audience Programs			1	1
General Audience Attendance			1,595	1,730
Self-Directed Activities			225	210
Self-Directed Activities Participants			6,168	7,355
Volunteers	71	31	63	91
Hours Volunteered	441	260	1,024	1,439
Website Visits	46,128	50,019	50,744	52,812
Room Use			390	



Departmental Budget

MEDFIELD PUBLIC LIBRARY	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
LIBRARY SALARIES	548,873	584,319	618,889	640,704	21,815	4%
LONGEVITY-LIBRARY	1,000	1,400	1,600	1,950	350	22%
SALARIES - SUBTOTAL	549,873	585,719	620,489	642,654	22,165	4%
OPERATING EXP.						
INFORMATN TECH-MLN	37,611	38,476	40,633	39,433	(1,200)	-3%
UTIL-ELECTRICITY	21,299	21,224	28,000	28,000	0	0%
UTIL-HEAT-OIL/GAS	6,674	4,695	7,700	7,700	0	0%
UTIL-TELEPHONE	4,703	4,714	4,800	4,800	0	0%
UTIL-WATER & SEWER	904	1,408	2,120	2,120	0	0%
LIBRARY MATERIALS	126,241	135,343	133,500	143,500	10,000	7%
PROFESSIONAL DEVELOPMENT	0	0	1,500	1,500	0	0%
MEETINGS+CONFERENCES*	1,317	622	0	0	0	N/A
OFFICE SUPPLIES	9,285	10,357	11,500	11,500	0	0%
ENCUMBRANCES						
OPERATING EXP. - SUBTOTAL	208,034	216,839	229,753	238,553	8,800	4%
MEDFIELD PUBLIC LIBRARY - TOTAL	757,907	802,558	850,242	881,207	78,649	10%

* Training and education & meetings and conferences were combined into professional development in FY24



Parks & Recreation Department

Contact	Phone & Email	Location
Katie Walper Director	508-359-2715 kwalper@medfield.net	Pfaff Community Center 124 North Street

Mission Statement & Departmental Activities

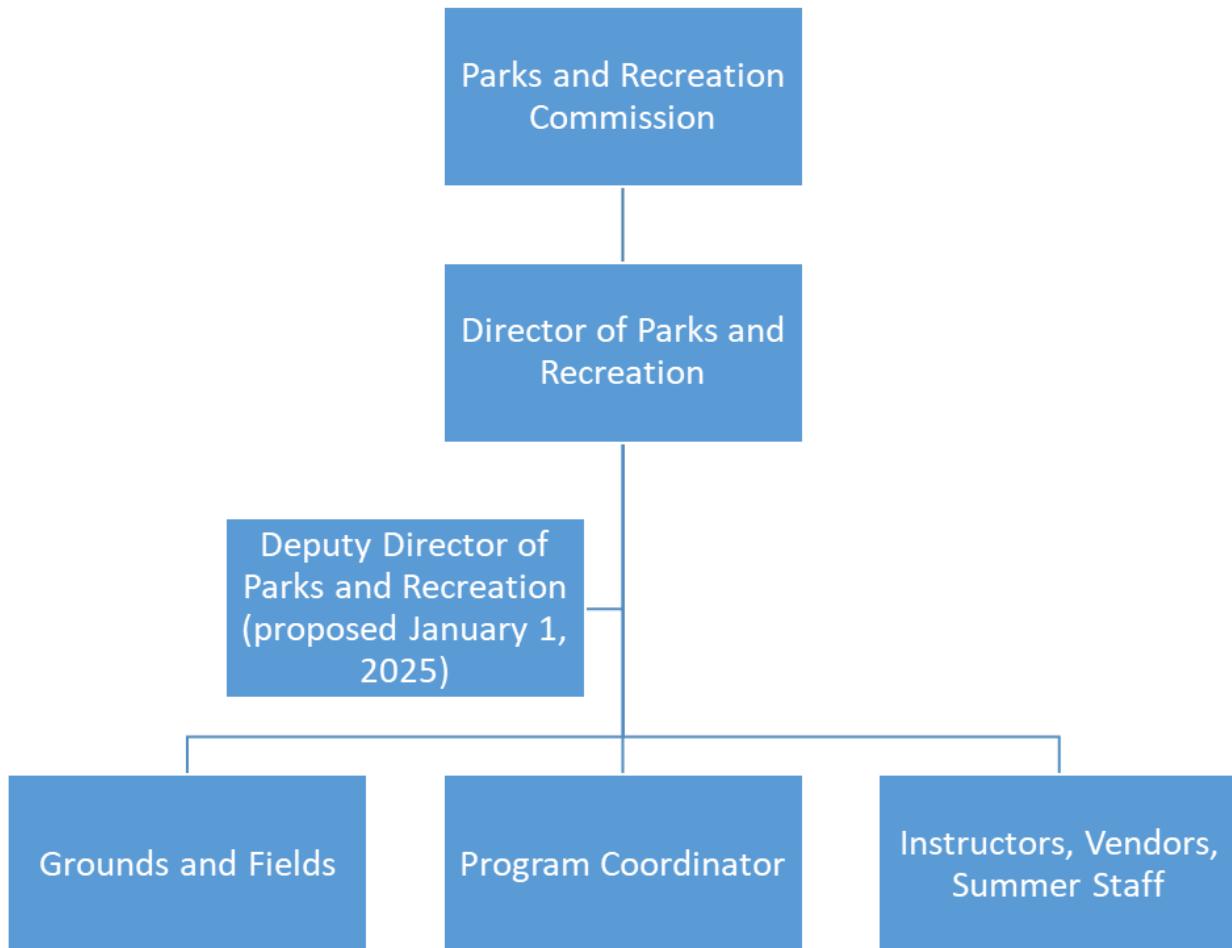
The Parks and Recreation Department strives to offer fun, diverse and affordable programs that help the overall health and wellness of the community.

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



FY23 Accomplishments

- Added some one day events for families and children
 - Terrarium Classes for adults
 - Free Kids Night Out for 2-5th graders
- Created a new refund policy
- Hired a New Recreation Director
- Continued with our Field Permit Study
- Collaborated with various town organizations to put on events like EV Car Show.
- Final stages of a new Hinkley Playground alongside with Hinkley Helpers

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.)

FY24 Goals

GOAL #1	Adding a Full Time Staff Member
Detailed Description	Our recreation department is currently spread thin and aren't able to expand to our full potential due to small staff. We'd like to be able to offer more for our residents, however we need an additional staff member to fulfill the needs of the department
Start Date	07-01-2023
Completion Date	06-30-2024
How will you measure success/achievement/completion?	We will measure this achievement if for FY 25 we are able to create a full time position for the department
Status as of 12/31/2023	Assistant Director Jan 2025

GOAL #2	Pickleball Courts
Detailed Description	With Pickleball being as popular as it is, we'd like to start the process of adding courts to Medfield. We will survey the areas that are under our jurisdiction and see if we can add them
Start Date	07-01-2023
Completion Date	06-30-2024
How will you measure success/achievement/completion?	We will measure the achievement if we are able to find a location that could be a home for the pickleball courts
Status as of 12/31/2023	Not Completed - Need to find location



GOAL #3	Expand Recreational Offerings
Detailed Description	Most of our current programs are geared to the 3-13-year-old range. We would like to add at least 3 programs for adults and 3 new programs for middle/high school age. We plan to send out a survey to the MyRec users for feedback about ideas but also what we have planned
Start Date	07-01-2023
Completion Date	06-30-2024
How will you measure success/achievement/completion?	We will add programs for various ages, and measure the success if the programs run and see what the feedback is from the participants of what they liked and how we could make it better
Status as of 12/31/2023	Added additional adult options and middle school programs

FY25 Goals

GOAL #1	Create a 18 hole disc golf course
Detailed Description	Part of the Open Space and Recreation plan is to have more passive recreation. We know disc golf will be popular for all ages and bring more people to the community
Start Date	07-01-2024
Completion Date	06-30-2025
How will you measure success/achievement/completion?	We will keep track of usage of the course, additional programs on how to play

GOAL #2	Complete Paving Projects
Detailed Description	Pave both McCarthy Park and Hinkley Pond parking lots.
Start Date	07-01-2024
Completion Date	06-30-2024
How will you measure success/achievement/completion?	If the project is completed by the end of the fiscal year



GOAL #3	Complete Metacomet Lighting Project
Detailed Description	To replace the existing lights over the Metacomet Tennis Courts
Start Date	07-01-2024
Completion Date	06-30-2025
How will you measure success/achievement/completion?	If this project is completed by the end of the fiscal year.

GOAL #4	Strategic Planning
Detailed Description	The Director of Parks and Recreation will work with the Commission to adopt a strategic plan to achieve the goals of the Medfield Parks and Recreation Department, and identify and pursue grants and other external funding sources to help achieve these goals
Start Date	07-01-2024
Completion Date	06-30-2025
How will you measure success/achievement/completion?	Adoption of a multi-year strategic plan by the Parks and Recreation Commission

Trends/Metrics

Description	2020	2021	2022	2023
Participation	6338	4302	5220	5500
Revenue	\$624,689	\$629,737	\$618,553	\$992,549



Departmental Budget

PARKS & RECREATION	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
SALARIES						
P&R SALARIES	233,436	247,003	277,885	328,683	50,798	18%
LONGEVITY-P&R	900	600	650	700	50	8%
	SALARIES - SUBTOTAL	234,336	247,603	278,535	329,383	50,848
OPERATING EXP.						
GROUND & BUILDG MAINT	2,036	9,045	3,400	3,400	0	0%
	0	588	-	-	0	N/A
UTIL-ELECTRICITY	16,820	10,454	16,820	16,820	0	0%
UTIL-FUEL & OIL	7,888	9,900	10,500	10,500	0	0%
UTIL-TELEPHONE	3,005	3,935	3,000	3,000	0	0%
UTIL-WATER & SEWER	21,456	21,467	25,000	25,000	0	0%
CLOTHING ALLOWANCE	500	500	0	0	0	N/A
ENCUMBRANCES	0	0	0	0	0	N/A
	OPERATING EXP. - SUBTOTAL	51,705	55,889	58,720	58,720	0
	PARKS & RECREATION - TOTAL	286,041	303,492	337,255	388,103	50,848
						15%



Medfield Public Schools



Budget Summary

Overview

OVERVIEW	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 BUDGET	FY2025 REQUEST	FY24 - FY25 BUDGET VARIANCE	FY2024 FTE	FY2025 FTE	FTE INC. FY24-FY25
Memorial School	3,823,931	4,166,972	4,156,421	4,274,202	117,781	47.5	48.5	1.0
Ralph Wheelock School	4,022,601	4,176,527	4,438,481	4,684,198	245,716	50	51	1.0
Dale Street School	4,324,298	4,493,061	4,727,015	4,973,410	246,395	57	57	-
Blake Middle School	7,884,240	8,099,901	8,433,918	8,605,305	171,387	85.2	85.2	-
High School	10,111,889	10,595,305	10,935,814	11,425,992	490,179	105.4	105.9	0.5
District Services	3,470,815	3,393,777	3,690,919	3,827,718	136,799	11.2	11.2	-
Student Services	2,635,328	2,904,224	3,094,358	3,525,668	431,310	14.5	14.5	-
Administration	1,959,301	1,629,323	1,699,858	1,795,918	96,060	7.4	7.4	-
TOTALS	38,232,403	39,459,090	41,176,784	43,112,411	1,935,627	378.2	380.7	2.5
AMENDED BUDGET					4.70%			



BY DESE Function

FUNCTION	FY2023 ACTUAL	FY2024 BUDGET	FY2025 REQUEST
1000 District Leadership	1,630,540	1,636,090	1,692,283
2000 Instructional Services	29,881,836	31,469,782	32,785,037
3000 Other Student Services	3,555,562	3,806,438	3,973,046
4000 Ops & Maintenance	2,953,519	3,194,039	3,202,672
5000 Fixed Charges	153,126	169,000	174,000
7000 Replacement of Assets	31,903	69,000	65,000
9000 Programs w/Other Districts	1,252,604	832,435	1,220,373
TOTAL	39,459,090	41,176,784	43,112,411

BY DESE Expense Type

EXPENSE TYPE	FY2023 ACTUAL	FY2024 BUDGET	FY2025 REQUEST
1 Professional Salaries	28,946,427	30,237,553	31,461,660
2 Clerical Salaries	912,154	931,200	994,504
3 Other Salaries	2,986,946	3,356,111	3,460,146
4 Services	2,821,154	3,070,845	3,186,167
5 Supplies	1,276,370	1,300,380	1,369,800
6 Other Expenses	1,263,935	1,448,260	1,349,099
9 Tuitions (net)	1,252,104	832,435	1,291,037
TOTAL	39,459,090	41,176,784	43,112,410



Budget Development

FY2024 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

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.
Tuition	Continuation and expansion of tuition based programs
Circuit Breaker	Will be funded at 75%.

Budget Drivers

Instructional Personnel	CBA Agreements and Contracts.
Transportation	Contract extension
Special Education	In District positions/out-of-district placements/program development
Professional Development	Continue commitment to teacher and administrator quality.
Technology	Equipment replacement and software



Major Budget Components

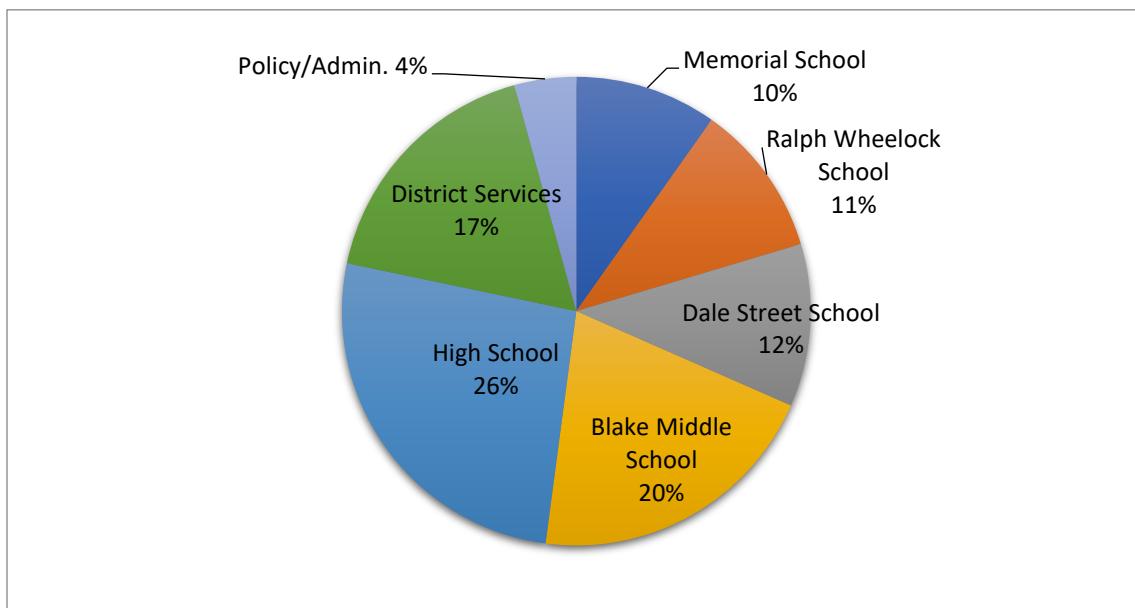
FY2025 Recommended Budget

Existing Staff (FTE)	Teachers – Steps/Lanes/% of increase/Longevity	994,084 43,618 <u>262,575</u> 1,300,278
New Positions	0.5 Ed. Teaching Assistant 0.5 Assistant Athletic Director 1.5 Teaching Assistant-Memorial/Wheelock	36,667 31,260 <u>23,242</u> 91,169
Other Expenses	Supplies & Services Other Expenses Special Education Services Transportation Out of District Tuition	34,770 27,315 0 94,156 <u>387,939</u> 544,180
Budget Change (from FY2024)		<u>1,935,627</u>
		<u>4.70%</u>



Distribution of Budget Expenditure

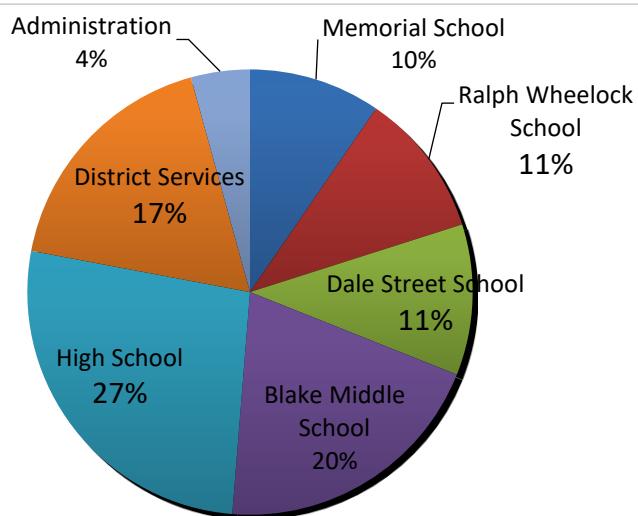
Fiscal FY2025 Request Budget (4.70% increase)



School	FY2025 Request	% of Total
Memorial School	4,274,202	10%
Ralph Wheelock School	4,684,198	11%
Dale Street School	4,973,410	12%
Blake Middle School	8,605,305	20%
High School	11,425,992	26%
District Services	7,353,386	17%
Administration	1,795,918	4%
TOTAL	43,112,411	100%



Fiscal Approved 2024 Budget

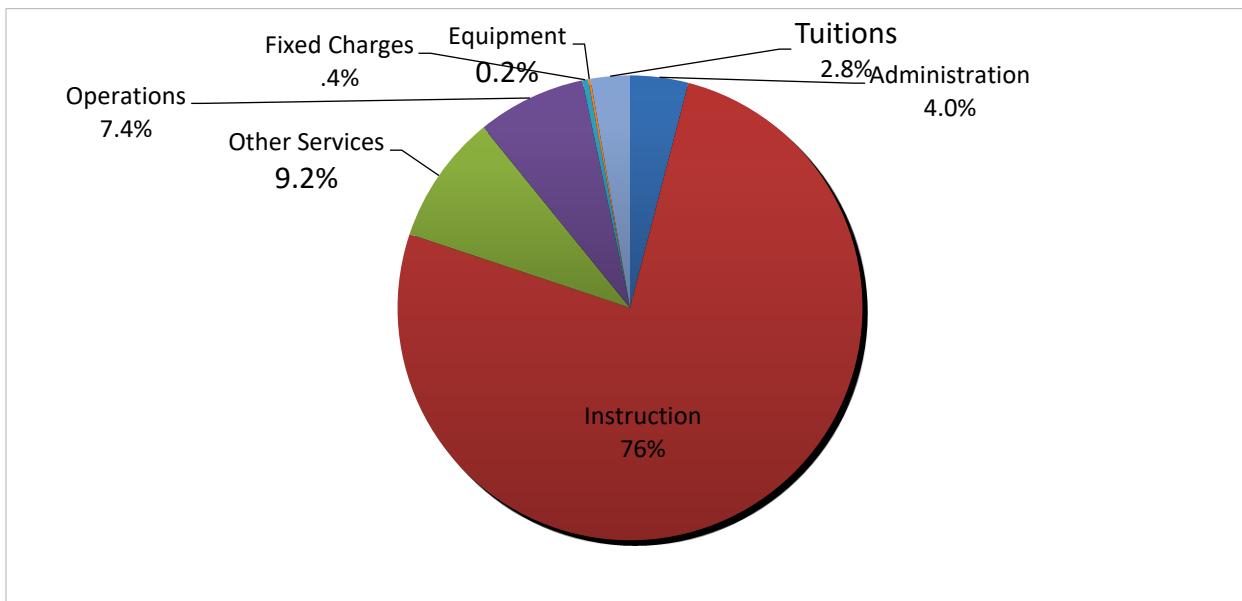


School	FY2024 Budget	% of Total
Memorial School	4,156,421	10%
Ralph Wheelock School	4,438,481	11%
Dale Street School	4,727,015	11%
Blake Middle School	8,433,918	20%
High School	10,935,814	27%
District Services	6,785,277	17%
Administration	11,699,858	4%
TOTAL	41,176,784	100%



Distribution of Budget Expenditures by DOE Function

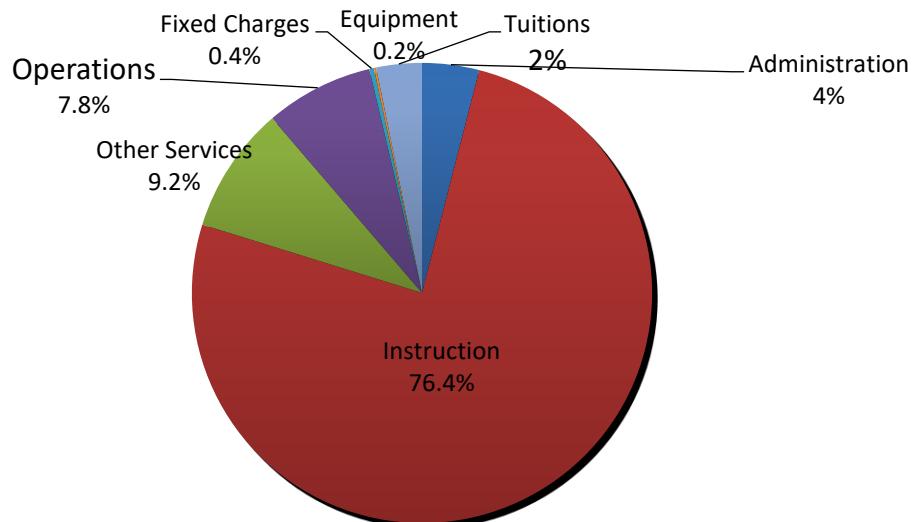
FY2025 Request Budget (4.70%)



	FY2025 Request	% of Total
Administration	1,692,283	4%
Instruction	32,785,037	76%
Other Services	3,973,046	9.2%
Operations	3,202,672	7.4%
Fixed Charges	174,000	0.4%
Equipment	65,000	0.2%
Tuitions	1,220,373	2.8%
TOTAL	43,112,411	100%



Approved Fiscal 2024 Budget

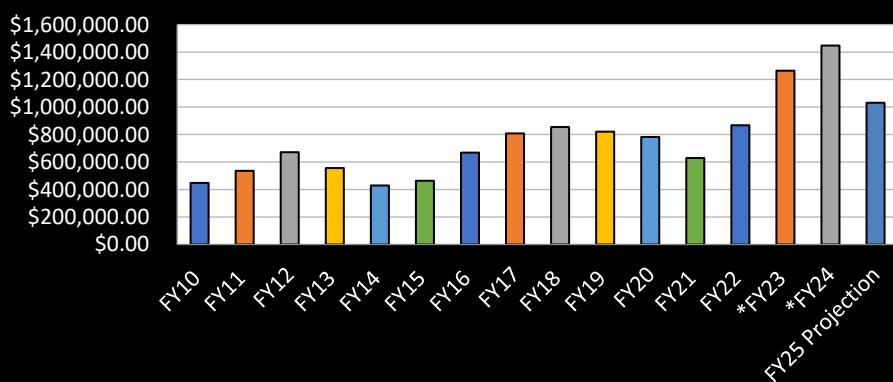


	FY2024 Budget	% of Total
Administration	1,636,090	4.0%
Instruction	31,469,782	76.4%
Other Services	3,806,438	9.2%
Operations	3,194,039	7.8%
Fixed Charges	169,000	0.4%
Equipment	69,000	0.2%
Tuitions	832,435	2.0%
TOTAL	41,176,784	100%



Circuit Breaker Summary

Fiscal Year	Net Claim	Reimbursement Amount	CB Extraordinary Relief	% of Claim	Number of Students
FY10	447,860.00	189,632.00	0.00	42%	35
FY11	535,979.00	234,033.00	0.00	44%	30
FY12	671,447.00	461,338.00	0.00	69%	21
FY13	556,238.00	414,935.00	0.00	75%	21
FY14	429,497.00	322,125.00	0.00	75%	16
FY15	463,735.00	341,129.00	0.00	74%	15
FY16	668,376.00	501,282.00	0.00	75%	16
FY17	808,236.00	591,278.00	0.00	73%	19
FY18	854,543.00	616,039.10	0.00	72%	19
FY19	820,959.00	591,090.48	0.00	72%	19
FY20	782,263.00	586,468.00	0.00	75%	23
FY21	629,265.00	471,949.00	0.00	75%	18
FY22	867,568.00	650,676.00	0.00	75%	18
FY23	1,264,508.00	948,385.00	0.00	75%	21
FY24	1,447,493.00	1,022,376.00	0.00	75%	20
FY25 Projection	1,031,318.00	700,861	0.00	75%	18





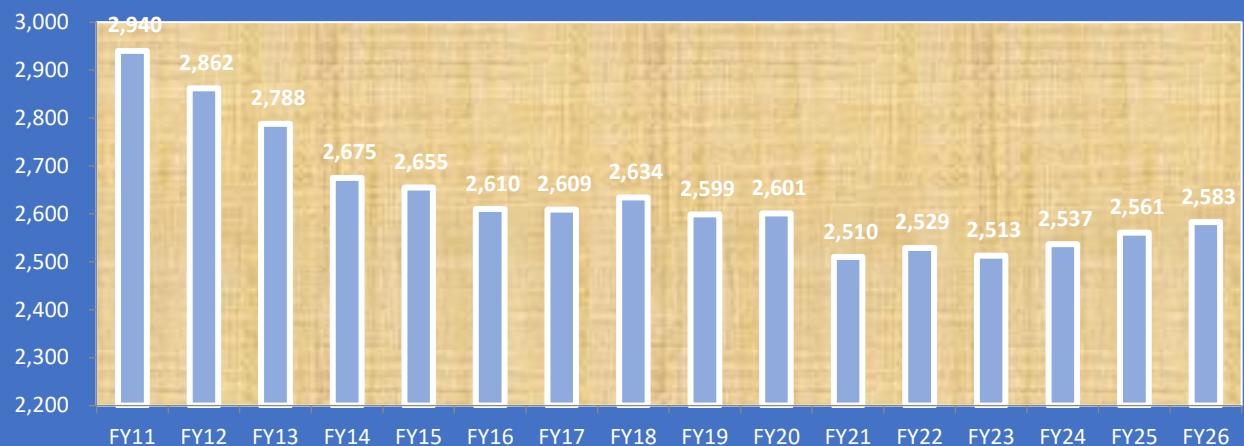
Enrollment

Actual Pupil Enrollment (October 1st)

Grade	Projected Enrollment					
	FY22	FY23	FY24	FY25	FY26	FY27
Total Pupil Census						
Pre-K	49	48	51	51	52	52
K	197	169	193	182	168	228
1	181	205	177	203	191	176
2	200	179	207	181	207	195
3	196	201	182	210	184	210
4	194	198	206	185	214	187
5	197	191	198	206	185	214
Subtotal, Pre-K-5	1,214	1,191	1,214	1,218	1,201	1,262
6	206	198	193	197	205	184
7	184	202	192	187	191	199
8	176	182	200	187	182	186
Subtotal, Middle School	566	582	585	571	578	569
9	179	177	163	192	179	175
10	183	177	176	161	190	177
11	197	186	175	175	160	189
12	190	200	185	175	175	160
Subtotal High School	749	740	699	703	704	701
Total	2,529	2,513	2,498	2,492	2,483	2,532



ENROLLMENT





Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-41-2-1110-000-573601	SC - OTHER EXPENSES	14,000.00	12,957.48	14,000.00	27,195.67	14,000.00	14,000.00
01 -300-305-41-2-1110-000-573602	SC - CONF & TRAVEL	500.00	1,035.00	500.00	2,756.00	500.00	500.00
01 -300-305-41-1-1210-000-513101	SUPT-OFFICE SALARY	347,537.00	366,058.20	363,349.66	382,741.15	375,616.85	388,833.00
01 -300-305-41-1-1210-000-513102-	SUPT-MAN RSRV 2	95,000.00	-	90,000.00	-	85,000.00	95,000.00
01 -300-305-41-2-1210-000-543501	CENTRAL OFFICE-SUPPLIES	5,000.00	6,163.92	5,000.00	4,513.98	5,000.00	5,000.00
01 -300-305-41-2-1210-000-573601	CENTRAL OFFICE OTH EXPENSES	20,000.00	29,470.48	20,000.00	49,394.30	20,000.00	20,000.00
01 -300-305-41-2-1210-000-573602	DISTRICT-CO CONF+TRAVEL	14,000.00	9,994.73	14,000.00	12,415.75	14,000.00	16,000.00
01 -300-305-41-2-1210-000-573603-	TEC COLLAB MMBRSHP	20,000.00	12,685.00	20,000.00	12,785.00	20,000.00	20,000.00
01 -300-305-41-2-1210-000-573604-	ACCEPT COLLA MMBRSHP	5,000.00	4,000.00	5,000.00	4,000.00	5,000.00	5,000.00
01 -300-302-42-1-2120-000-513101-	SS-OUT OF DI COORDINATOR	70,000.00	119,599.00	121,900.72	123,684.10	123,395.65	127,097.53
01 -300-305-41-1-1410-000-513101	BUS OFFICE SALARY	368,504.00	402,481.26	388,444.07	393,950.15	380,941.00	391,785.00
01 -300-305-40-2-1420-000-523401	HR-G CNTR-BENEFIT	6,000.00	5,673.58	6,000.00	10,229.00	6,000.00	6,000.00
01 -300-305-41-2-1430-000-523403	LEGAL CONTRACT SERVICES - REG	35,000.00	18,476.25	35,000.00	34,400.01	35,000.00	35,000.00
01 -300-305-41-2-1430-000-523404	LEGAL CONTRACT SERVICES SPED	20,000.00	22,092.93	20,000.00	13,817.00	20,000.00	20,000.00
01 -300-305-40-1-1440-000-523401	DISTRICT TECHNOLOGY SALARIES	283,862.00	297,498.76	297,498.83	310,634.89	308,636.00	315,067.00
01 -300-305-43-2-1450-000-523401-	DIST IT - SOFTWARE LICENSING	110,000.00	135,966.89	125,000.00	166,336.23	150,000.00	160,000.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-43-2-1450-000-523404	DIST IT - TECHNOLOGY CONTRACT	70,000.00	121,920.09	70,000.00	75,649.98	70,000.00	70,000.00
01 -300-305-43-2-1450-000-523407-	DIST IT - PROFESSIONAL DEVELOP	3,000.00	4,137.50	3,000.00	6,037.00	3,000.00	3,000.00
01 -300-305-40-1-1450-000-513101	DI IT-TECH INTEGRATION	454,353.00	460,680.46	420,749.01	206,815.77	222,258.85	218,335.04
01 -300-305-11-1-2110-000-513101-	DA CURR COORD-CONTENT SPEC	10,617.00	14,499.90	15,500.00	16,999.90	23,000.00	23,000.00
01 -300-301-12-1-2110-000-513101-	WH CURR COORD-CONTENT SPEC	10,617.00	21,499.86	15,500.00	8,499.84	23,000.00	23,000.00
01 -300-301-13-1-2110-000-513101-	ME CURR COORD-CONTENT SPEC	10,618.00	23,499.66	15,500.00	26,499.80	23,000.00	23,000.00
01 -300-301-21-1-2110-000-513101-	MS CURR COORD-CONTENT SPEC	63,472.00	32,499.20	45,300.00	32,635.56	53,000.00	53,000.00
01 -300-301-31-1-2110-000-513101-	HS CURR COORD-CONTENT SPEC	85,955.00	67,500.10	68,480.00	67,500.10	71,500.00	84,500.00
01 -300-302-40-1-2110-000-513101	DIR CURR-IN TECH SAL	147,000.00	155,195.30	155,195.25	160,919.68	160,300.00	163,048.00
01 -300-302-40-1-2110-000-513101-	DI LIT/MATH COORD	102,280.00	102,285.46	190,625.14	104,700.82	207,478.58	211,613.91
01 -300-302-42-1-2110-000-513101	SS SUPERV-OTH SALARIE		-	2,500.00	-	2,500.00	2,500.00
01 -300-302-42-1-2110-000-513101-	DI-ELL PROGR COORD		6,000.06	6,000.00	6,000.06	6,000.00	6,000.00
01 -300-302-42-1-2110-000-513101	SS OFFICE SAL	276,485.00	230,228.34	231,744.51	239,000.42	243,341.44	359,174.16
01 -300-302-42-2-2110-000-543501	SS SUPERVN-SUPPLIES	6,000.00	3,220.44	6,000.00	4,455.26	6,000.00	6,000.00
01 -300-302-42-2-2110-000-573601	SS SUPERV-OTH EXPENSE	5,000.00	3,168.34	5,000.00	5,879.03	5,000.00	5,000.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-302-40-1-2110-000-513101-	SS-INSTR SUPER	22,221.00	16,999.84	21,220.00	16,999.84	21,500.00	21,500.00
01 -300-302-43-2-2110-000-543501-	CURR-TXTB ADOPTION	40,000.00	22,868.96	40,000.00	39,965.00	40,000.00	40,000.00
01 -300-302-43-2-2110-000-573601-	DIR CURR-OTH EXPENSES	4,800.00	871.03	4,800.00	4,200.44	4,800.00	4,800.00
3 -300-302-21-2-2110-000-573601-	MS INSTR TECH INTEGRATION-SAL	-	-		106,136.85	106,136.85	116,254.93
4 -300-302-31-2-2110-000-573601-	HS INSTR TECH INTEGRATION-SAL	-	-	-	120,637.23	120,637.23	128,415.03
01 -300-305-11-1-2210-000-513101	DA-OFFICE SAL	218,029.00	221,371.70	220,963.79	234,050.18	234,422.26	244,772.50
01 -300-305-11-2-2210-000-543501	DA-PRINCIPL SUPPLIES	4,000.00	3,912.11	4,000.00	4,566.32	4,000.00	4,000.00
01 -300-305-11-2-2210-000-573602	DA-PRIN CONF+TRAVEL	2,000.00	756.58	2,000.00	2,067.48	2,000.00	2,000.00
01 -300-305-12-1-2210-000-513101	WH- OFFICE SAL	212,166.00	223,433.90	222,830.08	235,288.63	235,983.72	248,397.72
01 -300-305-12-2-2210-000-543501	WH-PRINCIPL SUPPLIES	4,000.00	2,824.00	4,000.00	1,008.05	4,000.00	4,000.00
01 -300-305-12-2-2210-000-573602	WH-PRIN CONF+TRAVEL	2,000.00	-	2,000.00	780.00	2,000.00	2,000.00
01 -300-305-13-1-2210-000-513101	ME-OFFICE SALARY	215,715.00	223,357.69	222,769.01	236,873.98	239,751.50	247,632.99
01 -300-305-13-2-2210-000-543501	ME-PRINCIPL SUPPLIES	4,000.00	2,414.45	4,000.00	3,558.36	4,000.00	4,000.00
01 -300-305-13-2-2210-000-573602	ME-PRIN CONF+TRAVEL	2,000.00	-	2,000.00	655.00	2,000.00	2,000.00
01 -300-305-21-1-2210-000-513101	MS-OFFICE SALARY	376,543.00	384,175.33	386,385.97	518,512.92	399,214.63	407,464.23
01 -300-305-21-2-2210-000-543501	MS-PRINCIPL SUPPLIES	8,000.00	4,857.99	8,000.00	11,815.31	10,000.00	10,000.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-21-2-2210-000-573602	MS-PRIN CONF+TRAVEL	2,500.00	138.00	2,500.00	585.00	2,500.00	2,500.00
01 -300-305-31-2-2210-000-573601	HS-PRNCPL OTH EXPENSES	5,000.00	4,380.05	3,500.00	3,267.00	3,500.00	3,500.00
01 -300-305-31-1-2210-000-513101	HS-OFFICE SALARY	541,736.00	548,340.17	553,415.49	578,559.14	572,149.73	589,840.25
01 -300-305-31-2-2210-000-543501	HS-PRINCIPL SUPPLIES	2,500.00	2,991.96	3,000.00	3,768.36	3,000.00	3,000.00
01 -300-305-31-2-2210-000-573602	HS-PRIN CONF+TRAVEL	2,000.00	-	2,000.00	290.00	2,000.00	2,000.00
01 -300-305-40-1-2220-000-513101-	SS-INSTR SUPER	529,630.00	118,027.22	538,281.52	509,404.67	547,289.78	456,195.87
01 -300-305-40-2-2250-000-523401	DIST - COPIER UMBRELLA MAINTEN	25,000.00	90,286.72	15,000.00	56,019.00	20,000.00	25,000.00
01 -300-305-43-2-2250-000-543503-	IT - TECHNOLOGY INFRASTRUCTURE	100,000.00	121,763.56	100,000.00	109,476.42	80,000.00	80,000.00
01 -300-301-11-1-2305-000-513101	DA-TEA CLASSRM SAL	2,512,623.00	2,513,105.57	2,652,199.81	2,652,726.72	2,811,143.23	2,933,178.00
01 -300-301-12-1-2305-000-513102-	WH-SUMMER READING	3,750.00	2,840.00	3,750.00	2,760.00	3,750.00	3,750.00
01 -300-301-12-1-2305-000-513101	WH-TEA CLASSRM SAL	2,372,394.00	2,362,667.23	2,474,772.71	2,458,062.13	2,581,900.06	2,698,562.78
01 -300-301-13-1-2305-000-513102-	ME-SUMMER READING	5,500.00	2,840.00	5,500.00	2,760.00	5,500.00	5,500.00
01 -300-301-13-1-2305-000-513101	ME-TEA CLASSRM SAL	1,828,113.00	1,863,374.42	1,965,319.85	2,013,421.99	2,056,867.42	2,068,139.94
01 -300-301-21-1-2305-000-513101	MS-TEA CLASSRM SAL	4,903,406.00	4,874,444.53	5,052,097.55	4,983,574.90	5,372,111.71	5,499,867.77
01 -300-301-31-1-2305-000-513101	HS-TEA CLASSRM SAL	5,901,564.00	5,773,729.17	5,916,824.00	5,921,490.46	6,208,216.46	6,374,333.00
01 -300-301-43-1-2305-000-513103-	DIST-ELL SALARIES	191,667.00	191,676.44	199,501.80	200,008.78	210,442.21	214,656.92



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-302-11-1-2306-000-513101-	DA-SPED TCHR SPECIALIST	328,426.00	432,011.45	361,890.48	361,890.48	382,447.47	511,104.43
01 -300-302-12-1-2306-000-513101-	WH-SPED TCHR SPECIALIST	319,138.00	365,476.51	317,767.12	317,767.12	331,920.33	341,057.18
01 -300-302-13-1-2306-000-513101-	ME-SPED TCHR SPECIALIST	214,788.00	295,851.23	222,530.44	222,530.44	247,290.66	257,668.87
01 -300-302-21-1-2306-000-513101-	MS-SPED TCHR SPECIALIST	427,086.00	553,490.02	487,980.22	487,980.22	381,132.98	441,946.04
01 -300-302-31-1-2306-000-513101-	HS-SPED TCHR SPECIALIST	585,203.00	657,281.25	590,011.87	590,011.87	553,622.84	661,346.84
01 -300-302-42-1-2306-000-513102-	SUMMER SCHL PROGRAM	50,000.00	47,447.51	50,000.00	53,369.40	55,000.00	60,000.00
01 -300-302-11-1-2320-000-513101	DA-MED/THERA SAL	134,018.00	103,676.09	138,178.58	106,636.85	149,009.64	158,439.23
01 -300-302-12-1-2320-000-513101	WH-MED/THERA SAL	169,231.00	169,238.40	172,203.49	178,271.98	185,659.82	232,380.74
01 -300-302-13-1-2320-000-513101	ME-MED/THERA SAL	304,244.00	304,257.77	316,348.53	317,544.86	336,027.02	345,512.69
01 -300-302-21-1-2320-000-513101	MS-MED/THERA SAL	96,709.00	74,702.00	103,686.06	79,655.69	110,723.78	117,658.46
01 -300-302-31-1-2320-000-513101	HS-MED/THERA SAL	110,339.00	93,370.18	135,622.86	89,638.99	96,575.98	90,118.34
01 -300-302-42-1-2320-000-513102	SS-BEHAVR THERAPIST	164,148.00	164,155.27	170,561.34	141,976.83	151,269.52	160,779.39
01 -300-302-42-2-2320-000-523402-	CONTRACT SERVICES 2	15,000.00	82,671.05	15,000.00	24,543.26	15,000.00	15,000.00
01 -300-301-11-1-2325-000-513303	DA-ST SUB TEA SAL	30,000.00	86,959.91	30,000.00	55,051.94	30,000.00	30,000.00
01 -300-302-11-1-2325-000-513303	DA-SPED SUBS TEACHERS	5,000.00	-	5,000.00	-	5,000.00	5,000.00
01 -300-301-12-1-2325-000-513303	WH-ST SUB TEA SAL	30,000.00	29,969.50	30,000.00	20,380.00	30,000.00	30,000.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-302-12-1-2325-000-513303	WH-SPED SUBS TEACHERS	5,000.00	-	5,000.00	-	5,000.00	5,000.00
01 -300-301-13-1-2325-000-513303	ME-T SUBST TEACHERS	30,000.00	122,684.30	30,000.00	73,269.65	30,000.00	30,000.00
01 -300-302-13-1-2325-000-513303	ME-SPED SUBS TEACHERS	5,000.00	-	5,000.00	-	5,000.00	5,000.00
01 -300-301-21-1-2325-000-513303	MS-ST SUB TEA SAL	30,000.00	227,649.05	30,000.00	23,034.00	30,000.00	30,000.00
01 -300-302-21-1-2325-000-513303	MS-SPED SUBS TEACHERS	5,000.00	14,935.07	5,000.00	21,016.40	5,000.00	5,000.00
01 -300-301-31-1-2325-000-513303	HS-ST SUB TEA SAL	30,000.00	50,304.01	30,000.00	114,493.86	30,000.00	30,000.00
01 -300-302-31-1-2325-000-513303	HS-SPED SUBS TEACHERS	5,000.00	-	5,000.00	16,813.12	5,000.00	5,000.00
01 -300-301-11-1-2330-000-513302-	DA-CLASSRM AIDES	22,185.00	32,813.95	20,407.54	22,430.71	25,287.77	25,141.53
01 -300-302-11-1-2330-000-513302	DA-SPED INSTR ASST	147,163.00	152,213.87	168,461.23	140,178.86	214,247.00	167,057.21
01 -300-302-11-1-2330-000-513305	DA-SPED TUTR	6,771.00	-	6,800.00	-	6,800.00	6,800.00
01 -300-301-12-1-2330-000-513302	WH-CLASSR AIDES	43,470.00	45,302.04	54,682.91	85,728.47	78,135.35	82,323.70
01 -300-301-12-1-2330-000-513302	WH-MATH AIDE	5,000.00	523.33	20,261.28	14,308.96	13,226.62	15,779.93
01 -300-302-12-1-2330-000-513302	WH-SPED INSTR ASST	151,060.00	133,798.06	149,579.43	94,240.98	149,553.66	175,651.76
01 -300-302-12-1-2330-000-513305	WH-SPED TUTR	6,771.00	-	6,800.00	-	6,800.00	6,800.00
01 -300-301-13-1-2330-000-513302	ME-CLASSR AIDES	127,848.00	171,693.19	126,922.27	167,189.72	127,301.10	216,390.21
01 -300-302-13-1-2330-000-513302	ME-SPED InstrAsst	188,464.00	127,151.66	189,485.40	230,155.41	248,033.96	234,446.03



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-302-13-1-2330-000-513305	ME-SPED TUTORS	6,771.00	-	6,800.00	-	6,800.00	6,800.00
01 -300-301-21-1-2330-000-513302	MS-TECH AIDE	46,020.00	50,000.00	51,000.00	60,273.03	61,779.23	63,065.88
01 -300-301-21-1-2330-000-513301	MS-MATH INTERV TUTORIN	13,500.00	-	13,500.00	-	13,500.00	13,500.00
01 -300-302-21-1-2330-000-513302	MS-SPED INST ASSTS	267,252.00	166,704.42	337,257.49	159,922.41	319,704.77	285,399.52
01 -300-302-21-1-2330-000-513305	MI-SPED TUTORS	6,771.00	-	6,800.00	-	6,800.00	6,800.00
01 -300-301-31-1-2330-000-513302	HS-TECH AIDE	45,829.00	43,269.14	51,000.00	51,000.00	52,275.04	53,346.64
01 -300-301-31-1-2330-000-513101-	HS MATH INTERVTN TUTORING	6,500.00	1,575.00	6,500.00	9,900.00	6,500.00	6,500.00
01 -300-302-31-1-2330-000-513302	HS-SPED INSTR ASSTS	198,811.00	109,733.45	165,395.70	108,581.05	191,691.75	229,587.63
01 -300-302-31-1-2330-000-513305	HS-SPED TUT/MCAS	6,771.00	-	6,800.00	-	6,800.00	6,800.00
01 -300-301-40-1-2330-000-513302	ELEM - TECH AIDE	-	-	51,000.00	51,000.04	52,275.04	53,346.64
01 -300-302-42-1-2330-000-513302-	ELL TUTOR	72,014.00	41,676.92	42,766.15	46,326.36	39,734.06	40,941.09
01 -300-305-11-1-2340-000-513102	DA-LBRARIAN SAL	57,218.00	57,219.63	60,989.92	61,145.06	65,250.68	69,465.66
01 -300-305-11-1-2340-000-513302	DA-LIB AIDES SAL	20,481.00	20,557.64	25,204.61	26,220.73	28,750.07	28,130.67
01 -300-305-12-1-2340-000-513102	WH-LBRARIAN SAL	108,599.00	108,603.72	110,890.72	111,170.04	113,648.82	115,904.93
01 -300-305-12-1-2340-000-513302	WH-LIB AIDES SAL	19,454.00	9,981.27	14,182.90	14,308.96	18,517.26	18,409.92
01 -300-305-13-1-2340-000-513102	ME-LBRARIAN SAL	108,099.00	108,103.72	110,390.72	110,670.04	113,148.82	115,404.93



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-13-1-2340-000-513302	ME-LIB AIDES SAL	19,454.00	17,348.50	23,314.26	17,814.32	23,000.06	20,139.55
01 -300-305-21-1-2340-000-513102	MS-LBRARIAN SAL	102,280.00	102,285.46	104,438.20	56,132.21	59,902.73	63,772.84
01 -300-305-21-1-2340-000-513302	MS-LIB AIDES SAL	25,863.00	25,077.80	30,718.12	23,318.47	28,750.07	25,141.53
01 -300-305-31-1-2340-000-513102	HS-LBRARIAN SAL	107,599.00	100,163.69	62,927.88	121,414.25	112,214.27	114,431.64
01 -300-305-31-1-2340-000-513302	HS-LIB AIDES SAL	21,106.00	26,182.15	20,058.67	29,425.59	28,526.07	34,556.80
01 -300-305-40-1-2350-000-513101	DI-SYSTMW R&D-1	50,000.00	23,020.00	50,000.00	50,760.00	30,000.00	30,000.00
01 -300-305-40-2-2350-000-573601	DI-SYS WI R&D 2	40,000.00	18,100.00	40,000.00	12,060.00	40,000.00	45,000.00
01 -300-302-42-2-2351-000-573602	SS - PSYCH CONF & TRAVEL	1,100.00		1,100.00	-	1,200.00	1,200.00
01 -300-301-43-2-2351-000-573602	PD CONF & TRAVEL	17,000.00	20,460.51	17,000.00	16,833.17	17,000.00	20,000.00
01 -300-301-11-1-2355-000-513303	DA-SUBS TEA PROF DEV	-	3,870.00	-	3,392.00	-	-
01 -300-301-12-1-2355-000-513303	WH-SUBS TEA PROF DEV	-	5,105.00	-	3,146.00	-	-
01 -300-301-13-1-2355-000-513303	ME-SUBS TEA PROF DEV	-	4,580.00	-	4,712.00	-	-
01 -300-301-21-1-2355-000-513303	MS-SUBS TEA PROF DEV	-	3,510.00	-	4,538.00	-	-
01 -300-301-31-1-2355-000-513303	HS-SUBS TEA PROF DEV	-	1,310.00	-	2,604.00	-	-
01-300-301-40-1-2355-000-513303	DI- PDP SUBST TEACHERS	-	685.00	-	1,828.00	-	-
01 -300-301-40-2-2356-000-573602-	DIST - COURSE REIMBURSEMENT	42,500.00	42,518.75	42,500.00	42,500.00	42,500.00	42,500.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-301-12-1-2357-000-513102	WH-PR DEV STIPENDS	-	500.00	-	500.00	-	-
01 -300-302-40-2-2358-000-523401-	DIST - SPED CONTRACT PD SRVCS	75,000.00	28,055.97	75,000.00	90,338.39	80,000.00	80,000.00
01 -300-301-11-2-2410-000-543502	DALE - MUSIC TEXTS	400.00	430.27	400.00	1,670.73	400.00	400.00
01 -300-301-11-2-2410-000-543502-	DA-GENL TXTBOOKS	12,000.00	4,117.22	12,000.00	4,152.75	12,000.00	12,000.00
01 -300-301-12-2-2410-000-543502-	WH-GENL TXTBOOKS	9,600.00	-	9,600.00		9,600.00	9,600.00
01 -300-301-13-2-2410-000-543502-	ME-GENL TXTBOOKS	9,600.00	-	9,600.00	279.48	9,600.00	9,600.00
01 -300-301-21-2-2410-000-543502	MS - ENGLISH TEXT S	3,200.00	2,238.10	5,000.00	4,218.17	5,000.00	5,000.00
01 -300-301-21-2-2410-000-543502	MS-WO LA TEXTS	5,000.00	3,987.97	5,000.00	5,117.07	5,000.00	5,000.00
01 -300-301-21-2-2410-000-543502	MS-MATH TXT SOFTWARE	2,800.00	202.80	2,000.00	1,300.00	2,000.00	2,000.00
01 -300-301-21-2-2410-000-543502	MS - MUSIC TEXTS	1,920.00	2,029.12	2,000.00	2,064.99	2,000.00	2,000.00
01 -300-301-21-2-2410-000-543502	MS - SCIENCE TEXTS	800.00	2,250.00	250.00	-	250.00	250.00
01 -300-301-21-2-2410-000-543502	MS - SOCIAL STUDIES TEXTS	3,600.00	480.00	3,600.00	-	3,600.00	3,600.00
01 -300-301-31-2-2410-000-543502	HS - ENGLISH TEXT S	4,000.00	7,908.18	6,000.00	7,599.94	6,000.00	6,000.00
01 -300-301-31-2-2410-000-543502	HS-WO LA TEXTS	7,200.00	6,028.16	7,200.00	5,845.21	7,700.00	7,700.00
01 -300-301-31-2-2410-000-543502	HS-MATH TXT SOFTWARE	7,200.00	12,484.84	7,000.00	7,845.47	7,000.00	10,000.00
01 -300-301-31-2-2410-000-543502	HS - MUSIC TEXTS	2,400.00	2,316.47	2,400.00	1,979.31	3,000.00	3,000.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-301-31-2-2410-000-543502	HS - SCIENCE TEXTS	8,000.00	7,268.67	4,500.00	7,538.41	4,500.00	4,500.00
01 -300-301-31-2-2410-000-543502	HS - SOCIAL STUDIES TEXTS	3,200.00	-	3,200.00	6,486.24	8,000.00	8,000.00
01 -300-301-31-2-2410-000-543502	HS-GENL TXTBOOKS	3,200.00	-	3,200.00	-	3,200.00	3,200.00
01 -300-301-43-2-2410-000-543504	DIST - MEDIA SUPPLIES SYSTEMWI	45,000.00	25,877.09	45,000.00	11,505.60	45,000.00	45,000.00
01 -300-301-43-2-2410-000-523401	DIST CONTR SRVC-LIB	9,500.00	1,969.00	9,500.00	1,619.00	9,500.00	9,500.00
01 -300-301-11-2-2415-000-543502	DA-LI TEXTBOOKS	4,000.00	3,046.48	4,000.00	3,663.77	4,000.00	4,000.00
01 -300-301-11-2-2415-000-543502	DA-INSTRU MATLS	28,000.00	13,264.68	28,000.00	7,501.93	28,000.00	28,000.00
01 -300-301-12-2-2415-000-543502	WH-LI TEXTBOOKS	4,000.00	2,931.77	4,000.00	3,969.80	4,000.00	4,000.00
01 -300-301-12-2-2415-000-543502	WH-INSTRU MATLS	24,000.00	21,645.91	24,000.00	13,085.82	24,000.00	26,000.00
01 -300-301-13-2-2415-000-543502	ME-LI TEXTBOOKS	4,000.00	3,489.60	4,000.00	4,047.83	4,000.00	4,000.00
01 -300-301-13-2-2415-000-543502	ME-INSTRU MATLS	25,600.00	9,436.73	25,600.00	19,311.59	25,600.00	28,000.00
01 -300-301-21-2-2415-000-543502	MS-LMC TEXTBOOKS	4,000.00	3,786.55	4,000.00	3,363.63	4,000.00	4,000.00
01 -300-301-31-2-2415-000-543502	HS-LMC TEXTBOOKS	7,200.00	6,689.54	7,200.00	5,906.08	7,200.00	7,200.00
01 -300-301-11-2-2420-000-543501-	READING/LITE RACY SUPPLIES 1	2,000.00	185.16	2,000.00	1,837.39	2,500.00	3,000.00
01 -300-301-12-2-2420-000-543501-	READING/LITE RACY SUPPLIES 1	3,280.00	2,514.06	3,280.00	3,158.48	3,000.00	3,250.00
01 -300-301-13-2-2420-000-543501-	READING/LITE RACY SUPPLIES 1	2,800.00	2,457.13	2,800.00	2,882.45	3,000.00	3,250.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-301-21-2-2420-000-543501-	READING/LITE RACY SUPPLIES 1	2,400.00	1,923.97	2,400.00	1,783.15	3,000.00	3,000.00
01 -300-301-31-2-2420-000-543501	HS - AV ART MATERIAL	2,080.00	2,515.00	2,500.00	-	2,500.00	2,750.00
01 -300-301-11-2-2430-000-543501	DALE - ART SUPPLIES	3,600.00	3,502.50	4,000.00	4,067.06	8,000.00	6,000.00
01 -300-301-11-2-2430-000-543501-	DA-FO LA SUPPL	1,800.00	1,205.99	2,200.00	1,771.32	2,200.00	2,200.00
01 -300-301-11-2-2430-000-543501	DALE - HEALTH SUPPLIES	640.00	782.79	640.00	540.08	700.00	770.00
01 -300-301-11-2-2430-000-543501	DALE - MUSIC SUPPLIES	800.00	605.36	1,600.00	799.97	1,500.00	1,500.00
01 -300-301-11-2-2430-000-543501	DALE - PHYS ED SUPPLIES	1,600.00	1,453.56	1,600.00	1,544.05	1,600.00	1,760.00
01 -300-302-11-2-2430-000-543501	DA-SPED INST SUPPLIES	2,000.00	2,000.00	2,000.00	1,637.45	2,000.00	2,000.00
01 -300-301-11-2-2430-000-543501-	DALE LIBRARY SUPPLIES	1,360.00	2,271.41	1,360.00	1,263.58	1,360.00	1,360.00
01 -300-301-11-2-2430-000-543501	DA-GENL SUPPLIES	20,400.00	23,519.01	20,400.00	21,013.22	20,400.00	20,400.00
01 -300-301-12-2-2430-000-543501	WLCK - ART SUPPLIES	2,880.00	2,777.16	3,600.00	3,358.11	3,600.00	4,600.00
01 -300-301-12-2-2430-000-543501-	WH-FO LA SUPPL	1,800.00	1,323.24	2,200.00	2,052.31	2,200.00	2,200.00
01 -300-301-12-2-2430-000-543501	WLCK - HEALTH SUPPLIES	480.00	300.00	480.00	341.21	500.00	550.00
01 -300-301-12-2-2430-000-543501	WLCK - MUSIC SUPPLIES	240.00	169.59	240.00	131.60	240.00	240.00
01 -300-301-12-2-2430-000-543501	WLCK - PHYS ED SUPPLIES	1,600.00	1,531.68	1,600.00	1,693.94	1,800.00	1,980.00
01 -300-302-12-2-2430-000-543501	WH-SPED INST SUPPLIES	2,000.00	2,000.00	2,000.00	2,031.28	2,000.00	2,000.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-301-12-2-2430-000-543501-	WLCK LIBRARY SUPPLIES	1,360.00	1,187.94	1,360.00	1,290.82	1,360.00	1,360.00
01 -300-301-12-2-2430-000-543501	WH-GENL SUPPLIES	20,400.00	16,967.49	20,400.00	24,583.56	20,400.00	20,400.00
01 -300-301-13-2-2430-000-543501	MEML - ART SUPPLIES	2,880.00	3,025.43	3,600.00	3,644.21	3,600.00	4,600.00
01 -300-301-13-2-2430-000-543501	MEML - HEALTH SUPPLIES	480.00	132.00	480.00	622.32	500.00	550.00
01 -300-301-13-2-2430-000-543501	MEML - MUSIC SUPPLIES	240.00	-	240.00	-	240.00	240.00
01 -300-301-13-2-2430-000-543501	MEML - PHYS ED SUPPLIES	1,840.00	1,918.70	1,840.00	1,714.87	2,000.00	2,200.00
01 -300-302-13-2-2430-000-543501	ME-SPED INST SUPPLIES	3,000.00	2,126.13	3,000.00	2,998.74	3,000.00	3,000.00
01 -300-301-13-2-2430-000-543501-	MEML LIBRARY SUPPLIES	1,360.00	1,189.40	1,360.00	1,177.66	1,360.00	1,360.00
01 -300-301-13-2-2430-000-543501	ME-GENL SUPPLIES	20,400.00	17,128.85	20,400.00	30,643.06	20,400.00	20,400.00
01 -300-301-21-2-2430-000-543501	MS-ART SUPPLIES	6,400.00	6,856.54	8,000.00	7,886.35	8,000.00	8,800.00
01 -300-301-21-2-2430-000-543501	MS-ENGL SUPPLIES	2,000.00	998.79	1,500.00	1,315.18	1,500.00	1,500.00
01 -300-301-21-2-2430-000-543501	MS-FL SUPPL 1	1,760.00	1,265.64	1,760.00	1,438.27	1,760.00	1,760.00
01 -300-301-21-2-2430-000-543501	MS-HEALTH SUPPLIES	640.00	477.37	640.00	148.83	700.00	770.00
01 -300-301-21-2-2430-000-543501	MS-FamConsuSuppl	4,400.00	4,779.96	5,500.00	5,041.82	5,500.00	6,050.00
01 -300-301-21-2-2430-000-543501	MS-MATH SUPPLIES	3,040.00	3,062.74	4,100.00	4,020.87	4,100.00	4,100.00
01 -300-301-21-2-2430-000-543501	MS-MUSIC SUPPLIES	400.00	155.78	400.00	363.01	400.00	400.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-301-21-2-2430-000-543501	MS-PHYS ED SUPPLIES	2,720.00	2,638.15	2,720.00	2,515.65	2,800.00	3,080.00
01 -300-301-21-2-2430-000-543501	MS-SCIENCE SUPPLIES	9,000.00	8,498.61	9,000.00	10,587.72	9,000.00	10,000.00
01 -300-301-21-2-2430-000-543501	MS-SOC STUDIES SUPPLIES	2,800.00	2,613.47	3,000.00	1,929.95	3,000.00	3,400.00
01 -300-302-21-2-2430-000-543501	MS-SPED INST SUPPLIES	2,000.00	935.53	2,000.00	1,463.06	2,000.00	2,000.00
01 -300-301-21-2-2430-000-543501-	MS LIBRARY SUPPLIES	1,600.00	1,679.52	1,600.00	1,633.59	1,600.00	1,600.00
01 -300-301-21-2-2430-000-543501	MS-GENL SUPPLIES	18,000.00	11,266.86	18,000.00	22,241.71	20,000.00	22,500.00
01 -300-301-31-2-2430-000-543501	HS - ART SUPPLIES	16,800.00	16,437.30	21,000.00	20,748.01	21,000.00	23,000.00
01 -300-301-31-2-2430-000-543501	HS - ENGLISH SUPPLIES	5,200.00	2,201.24	5,500.00	4,967.21	5,500.00	5,500.00
01 -300-301-31-2-2430-000-543501	HS-FL SUPPL 1	2,000.00	2,308.28	2,000.00	1,976.20	2,000.00	2,000.00
01 -300-301-31-2-2430-000-543501	HS - HEALTH SUPPLIES	2,000.00	1,599.63	2,000.00	2,035.95	2,000.00	2,200.00
01 -300-301-31-2-2430-000-543501	HS - FAMILY CONSUMER SUPPLIES	8,000.00	9,882.92	10,000.00	8,476.97	10,000.00	11,000.00
01 -300-301-31-2-2430-000-543501	HS-MATH SUPPLIES	3,200.00	2,644.60	3,200.00	-	3,200.00	3,200.00
01 -300-301-31-2-2430-000-543501	HS - MUSIC SUPPLIES	800.00	811.74	800.00	5,622.20	800.00	800.00
01 -300-301-31-2-2430-000-543501	HS - PHYS ED SUPPLIES	2,560.00	2,909.02	2,560.00	7,472.26	2,600.00	2,860.00
01 -300-301-31-2-2430-000-543501	HS - SCIENCE SUPPLIES	23,000.00	18,463.17	23,000.00	19,905.40	23,000.00	27,000.00
01 -300-301-31-2-2430-000-543501	HS - SOCIAL STUDIES SUPPLIES	2,400.00	2,445.25	2,400.00	2,658.59	2,400.00	2,800.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-302-31-2-2430-000-543501	HS-SPED INST SUPPLIES	2,000.00	1,524.97	2,000.00	1,824.74	2,000.00	2,000.00
01 -300-301-31-2-2430-000-543501	HS LIBR SUPPL	1,440.00	1,344.24	1,440.00	1,502.48	1,440.00	1,440.00
01 -300-301-31-2-2430-000-543501	HS-GENL SUPPLIES	39,000.00	31,663.46	40,000.00	41,264.08	40,000.00	40,000.00
01 -300-301-40-2-2430-000-543501	DIST - ELL SUPPLIES	3,500.00	984.02	4,500.00	3,449.59	4,500.00	4,500.00
	Instructional Supplies	15,000.00	-	15,000.00	13,612.71	15,000.00	15,000.00
01 -300-301-11-2-2440-000-523405	DALE - HEALTH SERVICES	800.00	798.00	800.00	566.00	800.00	800.00
01 -300-301-12-2-2440-000-523405	WLCK - HEALTH SERVICES	1,920.00	440.93	1,920.00	1,904.46	1,920.00	1,920.00
01 -300-301-13-2-2440-000-523405	MEML - HEALTH SERVICES	800.00	400.00	800.00	136.00	800.00	800.00
01 -300-301-21-2-2440-000-523405	MS - HEALTH SERVICES	800.00	800.00	800.00	272.00	800.00	800.00
01 -300-301-31-2-2440-000-523405	HS - HEALTH SERVICES	13,200.00	13,110.00	13,200.00	12,324.03	13,200.00	13,200.00
01 -300-301-31-2-2440-000-543504-	HS-VIRTL INSTR TECHNOLOGY	10,000.00	9,350.00	10,000.00	9,730.00	10,000.00	10,000.00
01 -300-301-40-2-2440-000-523401-	Contracted Services	15,000.00	19,203.99	15,000.00	20,000.00	15,000.00	15,000.00
01 -300-301-43-2-2451-000-543503-	IT - INSTRUCTION AL HARDWARE	150,000.00	442,719.92	150,000.00	135,522.09	125,000.00	125,000.00
01 -300-301-21-2-2455-000-543501	HS - Software	-	-	10,000.00	5,340.00	-	-
01 -300-305-43-2-2455-000-543504-	INSTRUCTION AL SOFTWARE	75,000.00	127,635.39	75,000.00	74,092.64	110,000.00	150,000.00
01 -300-301-11-1-2710-000-513102	DA-GUID COUNSELORS	88,669.00	90,657.91	94,812.63	95,258.99	101,168.06	109,931.87
01 -300-301-12-1-2710-000-513102	WH-GUID COUNSELORS	51,640.00	50,458.93	51,719.10	79,615.42	93,254.31	103,389.93



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-301-13-1-2710-000-513102	ME-GUID COUNSELORS	51,149.00	47,643.90	53,119.10	52,350.42	111,120.19	115,749.90
01 -300-301-21-1-2710-000-513101	MS-GUID COUNSELORS	382,093.00	392,096.88	403,709.88	405,095.80	429,038.53	445,361.31
01 -300-301-21-1-2710-000-513201	MS-GUIDANCE SECY	29,125.00	31,174.29	29,224.58	32,062.48	30,590.28	34,366.09
01 -300-301-21-2-2710-000-543501-	MS GUI-SUPPLIES	800.00	782.91	800.00	687.23	800.00	800.00
01 -300-301-21-2-2710-000-573601-	MS GUI-OTH EXPENSES	480.00	389.90	480.00	300.00	480.00	480.00
01 -300-301-31-1-2710-000-513101	HS-GUID COUNSELORS	563,242.00	577,511.49	592,703.82	567,381.54	624,874.68	649,367.99
01 -300-301-31-1-2710-000-513201	HS-GUIDANCE SECY	40,191.00	31,622.58	31,038.39	34,788.26	35,159.03	39,293.06
01 -300-301-31-2-2710-000-543501-	HS GUID-SUPPLIES	1,520.00	1,133.13	1,520.00	1,041.66	1,520.00	1,520.00
01 -300-301-31-2-2710-000-573601-	HS GUI-OTH EXPENSES	1,280.00	450.00	1,280.00	300.00	1,280.00	1,280.00
01 -300-301-40-2-2710-000-573601-	HS GUI-OTH EXPENSES	800.00		800.00	-	800.00	800.00
01 -300-302-42-2-2720-000-523402-	DIST TESTING SERVICES	4,000.00	2,320.68	4,000.00	3,758.39	4,000.00	4,000.00
01 -300-302-42-2-2720-000-543501	SS - PRE SCHOOL SCREENING	750.00	-	750.00	638.43	750.00	750.00
01 -300-302-11-1-2800-000-513101	DA-PSYCHL SALARIES	109,099.00	109,103.72	111,390.72	111,670.04	118,351.66	122,721.65
01 -300-302-12-1-2800-000-513101	WH-PSYCH SALARIES	91,539.00	91,543.33	97,367.16	97,614.92	106,034.33	108,157.97
01 -300-302-13-1-2800-000-513101	ME-PSYCH SALARIES	84,176.00	84,179.71	88,906.26	64,769.17	68,690.35	72,672.95
01 -300-302-21-1-2800-000-513101	MS-PSYCH SALARIES	101,280.00	101,285.46	103,438.20	103,700.82	108,685.19	110,861.93



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-302-31-1-2800-000-513101	HS-PSYCH SALARIES	87,892.00	72,549.08	96,551.16	96,796.94	102,654.65	110,690.97
01 -300-302-31-1-2800-000-513102	HS-OTH PSYCH SALARIES	114,000.00	114,000.00	119,187.00	121,571.00	121,571.00	124,610.00
01 -300-302-42-2-2800-000-523407	SS - PSYCH CONTRACT SERVICES	15,000.00	22,124.80	15,000.00	14,150.00	15,000.00	15,000.00
01 -300-302-42-2-2800-000-543501	SS - PSYCH SUPPLIES	4,000.00	2,155.65	4,000.00	4,000.00	4,000.00	4,000.00
01 -300-305-11-1-3200-000-513101	DA-NURSE SALARY	109,099.00	109,103.72	111,390.72	111,670.04	106,034.33	64,120.35
01 -300-305-12-1-3200-000-513101	WH-NURSE SALARY	62,786.00	62,788.69	67,056.84	67,227.21	71,882.14	76,674.77
01 -300-305-13-1-3200-000-513101	ME-NURSE SALARY	83,748.00	83,751.22	85,531.08	85,748.48	92,075.50	93,919.57
01 -300-305-21-1-3200-000-513101	MS-NURSE SALARY	130,279.00	149,892.94	155,728.08	139,776.55	144,219.64	148,107.47
01 -300-305-31-1-3200-000-513101	HS-NURSE SALARY	135,044.00	119,453.93	164,795.28	164,503.57	171,223.67	191,380.84
01 -300-305-42-1-3200-000-513303	SS-NURSE SUBSTITUTE	18,000.00	80,520.00	20,000.00	3,060.00	20,000.00	20,000.00
01 -300-305-42-2-3200-000-523401	SS-PHYSL EXAMS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
01 -300-305-42-2-3200-000-543501	SS-HLTH SUPPLIES	6,600.00	6,335.02	9,000.00	7,911.77	9,000.00	9,000.00
01 -300-305-42-2-3200-000-573601	SS-NURS OTH EXP	4,200.00	555.00	4,200.00	-	4,200.00	4,200.00
01 -300-301-40-2-3300-000-523405	REGULAR TRANSPORTATION	1,429,404.00	1,444,702.82	1,467,900.00	1,502,344.67	1,573,700.00	1,662,857.00
01 -300-302-40-2-3300-000-523405	SPEC ED TRANSPORTATION	505,000.00	164,565.55	510,000.00	505,650.27	650,000.00	650,000.00
01 -300-305-31-1-3400-000-513302	HS-CAF AIDE	18,531.00	14,667.12	20,407.54	15,596.51	20,408.00	20,408.05



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-31-1-3510-000-513101	ATHLETIC DIRECTOR	141,445.00	141,504.90	143,570.00	144,273.74	146,441.40	151,577.87
01 -300-305-31-1-3510-000-513102-	ASST ATHLETIC DIRECTOR	-	-	-	-	-	36,273.16
01 -300-305-31-1-3510-000-513103	HS-COACHES	370,000.00	403,452.00	425,500.00	401,800.00	410,000.00	420,000.00
01 -300-305-31-1-3510-000-513105-	ATHLETIC TRAINER	64,796.00	65,062.31	77,851.10	61,786.59	59,853.60	86,526.97
01 -300-305-31-2-3510-000-523405	HS ATHL - TRANSPORTATION	42,000.00	43,273.59	42,000.00	32,083.00	50,000.00	55,000.00
01 -300-305-31-2-3510-000-543501	HS ATHL - SUPPLIES/AWARDS	2,400.00	1,668.00	2,400.00	835.00	2,400.00	3,000.00
01 -300-305-21-1-3520-000-513104	MS - INTRAMURAL SALARIES	125,000.00	90,900.00	95,000.00	88,900.00	95,000.00	95,000.00
01 -300-305-31-1-3520-000-513104-	HS-CLUB ACTIVITIES	125,000.00	134,666.00	115,000.00	193,214.00	135,000.00	140,000.00
01 -300-305-40-2-3520-000-523405	MUSIC TRANSPORTATION & REGISTR	17,000.00	16,394.50	12,000.00	10,753.50	15,000.00	15,000.00
01-300-305-43-2-2455-000-523401	DISTRICT-WIDE SECURITY	25,000.00	20,993.53	25,000.00	13,426.88	25,000.00	25,000.00
01 -300-305-11-1-4110-000-513303	DA-CUSTO SALARIES	153,899.00	159,045.14	162,463.00	156,998.56	162,642.82	164,857.07
01 -300-305-11-1-4110-000-513304	DA-CUSTO OT/EH	5,000.00	10,250.39	5,000.00	8,080.42	6,000.00	6,500.00
01 -300-305-12-1-4110-000-513303	WH-CUSTO SALARIES	154,821.00	153,913.90	156,629.00	155,247.82	156,594.85	162,356.38
01 -300-305-12-1-4110-000-513304	WH-CUSTO OT/EH	5,000.00	4,717.85	5,000.00	3,667.74	6,000.00	6,500.00
01 -300-305-13-1-4110-000-513303	ME-CUSTO SALARIES	156,335.00	132,048.70	162,307.00	151,960.14	158,714.84	159,724.41
01 -300-305-13-1-4110-000-513304	ME-CUSTO OT/EH	5,000.00	17,722.85	5,000.00	13,592.01	6,000.00	6,500.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-21-1-4110-000-513303	MS-CUSTO SALARIES	212,375.00	206,051.89	217,112.00	219,785.83	222,987.29	230,996.88
01 -300-305-21-1-4110-000-513304	MS-CUSTO OT/EH	5,000.00	19,567.47	6,000.00	26,460.42	6,000.00	6,500.00
01 -300-305-31-1-4110-000-513303	HS-CUSTO SALARIES	255,302.00	263,556.11	269,713.00	269,695.00	275,103.44	281,137.26
01 -300-305-31-1-4110-000-513304	HS-CUSTO OT/EH	5,000.00	18,564.45	6,000.00	26,142.49	6,000.00	6,500.00
01 -300-305-40-1-4110-000-513301	CUST-MAINT CLOTHING ALLOWANCE	9,300.00	9,450.00	10,500.00	10,250.00	10,500.00	10,500.00
01 -300-305-40-1-4110-000-513304	CUST-MAINT SAL	302,014.00	272,397.62	316,036.20	225,696.69	320,870.56	330,310.00
01 -300-305-40-1-4110-000-513305	CUST-MAIN OT/EH	53,000.00	9,544.96	50,000.00	15,837.21	55,000.00	56,000.00
01 -300-305-40-2-4110-000-523401	CUSTODIAL CONTRACT SERVICES	60,000.00	28,981.47	60,000.00	55,682.26	70,000.00	70,000.00
01 -300-305-40-2-4110-000-543501	CUSTODIAL SUPPLIES	95,000.00	144,707.51	95,000.00	129,701.16	100,000.00	100,000.00
01 -300-305-40-2-4110-000-543502-	UNIFORMS - CUSTODIANS	1,300.00	477.11	1,500.00	1,500.00	1,500.00	1,500.00
01 -300-305-40-2-4110-000-573602	CUSTODIAL CONF & TRAVEL	-	377.67	500.00	671.11	500.00	1,000.00
01 -300-305-11-2-4120-000-573607-	HEATING - DALE	50,000.00	44,534.42	50,000.00	63,287.69	56,000.00	70,000.00
01 -300-305-12-2-4120-000-573607-	HEATING - WLCK	20,000.00	28,350.51	25,000.00	36,611.29	36,000.00	40,000.00
01 -300-305-13-2-4120-000-573607-	HEATING - MEML	40,000.00	26,482.41	40,000.00	28,470.12	37,000.00	35,000.00
01 -300-305-21-2-4120-000-573607-	HEATING - MS	85,000.00	73,662.70	85,000.00	59,455.75	95,000.00	70,000.00
01 -300-305-31-2-4120-000-573607-	HEATING - HS	95,000.00	79,071.97	90,000.00	96,637.88	100,000.00	110,000.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-41-2-4120-000-573607-	HEATING - ADMIN	2,000.00	-	2,000.00	-	2,000.00	2,000.00
01 -300-305-11-2-4130-000-573603-	ELECTRICITY - DALE	60,000.00	46,244.71	55,000.00	83,986.84	60,000.00	90,000.00
01 -300-305-11-2-4130-000-573604-	TELEPHONE - DALE	8,500.00	9,595.76	7,000.00	5,449.14	10,000.00	8,000.00
01 -300-305-11-2-4130-000-573605-	WATER-SEWER - DALE	10,000.00	9,745.90	10,000.00	11,662.83	10,000.00	15,000.00
01 -300-305-12-2-4130-000-573603-	ELECTRICITY - WLCK	60,000.00	53,096.43	55,000.00	48,870.13	65,000.00	60,000.00
01 -300-305-12-2-4130-000-573604-	TELEPHONE - WLCK	6,000.00	4,941.18	6,000.00	6,291.16	6,000.00	6,000.00
01 -300-305-12-2-4130-000-573605-	WATER-SEWER - WLCK	15,000.00	12,030.84	15,000.00	13,133.84	15,000.00	15,000.00
01 -300-305-13-2-4130-000-573603-	ELECTRICITY - MEML	75,000.00	84,445.86	80,000.00	78,278.68	105,000.00	90,000.00
01 -300-305-13-2-4130-000-573604-	TELEPHONE - MEML	6,500.00	4,991.42	6,000.00	5,301.13	6,000.00	6,000.00
01 -300-305-13-2-4130-000-573605-	WATER-SEWER - MEML	14,000.00	7,784.84	10,000.00	8,668.87	10,000.00	10,000.00
01 -300-305-21-2-4130-000-573603-	ELECTRICITY - MS	165,000.00	134,396.18	160,000.00	121,323.79	165,000.00	150,000.00
01 -300-305-21-2-4130-000-573604-	TELEPHONE - MS	15,000.00	13,777.25	15,000.00	10,254.61	15,000.00	15,000.00
01 -300-305-21-2-4130-000-573605-	WATER-SEWER - MS	17,000.00	30,618.75	30,000.00	23,262.42	35,000.00	25,000.00
01 -300-305-31-2-4130-000-573603-	ELECTRICITY - HS	265,000.00	273,489.13	260,000.00	254,381.34	335,000.00	290,000.00
01 -300-305-31-2-4130-000-573604-	TELEPHONE - HS	15,000.00	13,777.25	15,000.00	10,525.92	15,000.00	15,000.00
01 -300-305-31-2-4130-000-573605-	WATER-SEWER - HS	18,000.00	17,149.54	18,000.00	21,550.17	20,000.00	25,000.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-41-2-4130-000-573603-	ELECTRICITY - ADMIN	10,000.00	-	10,000.00	-	10,000.00	10,000.00
01 -300-305-41-2-4130-000-573604-	TELEPHONE - ADMIN	20,000.00	15,034.86	18,000.00	19,714.02	18,000.00	20,000.00
01 -300-305-41-2-4130-000-573605-	WATER-SEWER - ADMIN	500.00	-	500.00	-	500.00	500.00
01 -300-305-40-2-4210-000-543501	GROUND MAINT SUPPLIES	15,000.00	46,095.88	20,000.00	26,259.58	25,000.00	30,000.00
01 -300-305-40-2-4210-000-573601	HS ATHLETIC FIELDS MAINT CONTR	15,000.00	18,958.74	20,000.00	61,149.83	20,000.00	30,000.00
01 -300-305-11-2-4220-000-543501	DALE - BUILDING MAINT SUPPLIES	30,000.00	35,115.16	30,000.00	24,822.06	30,000.00	30,000.00
01 -300-305-12-2-4220-000-543501	WLCK - BUILDING MAINT SUPPLIES	25,000.00	25,206.59	25,000.00	18,553.60	25,000.00	25,000.00
01 -300-305-13-2-4220-000-543501	MEML - BUILDING MAINT SUPPLIES	15,000.00	25,919.62	20,000.00	30,981.25	20,000.00	25,000.00
01 -300-305-21-2-4220-000-543501	MS - BUILDING MAINT SUPPLIES	30,000.00	26,927.41	35,000.00	105,152.02	35,000.00	35,000.00
01 -300-305-31-2-4220-000-543501	HS - BUILDING MAINT SUPPLIES	35,000.00	54,626.60	40,000.00	24,803.49	40,000.00	40,000.00
01 -300-305-40-2-4220-000-523401	DIST - GENERAL MAINT CONTRACTS	150,000.00	100,287.91	160,000.00	160,845.03	160,000.00	160,000.00
01 -300-305-40-2-4220-000-543502	DIST - VANDALISM	5,000.00	-	5,000.00	3,500.00	5,000.00	5,000.00
01 -300-305-21-2-4230-000-523406-	FCS-NCONTR SRVCS	800.00	-	800.00	-	800.00	800.00
01 -300-305-21-2-4230-000-523402	MS - MAINT SCIENCE CONTRACT	625.00	490.00	625.00	240.00	300.00	300.00
01 -300-305-21-2-4230-000-523406	MS-MAINT SCIENCE	1,500.00	1,045.40	1,500.00	378.00	1,500.00	1,500.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-31-2-4230-000-523406	HS-ART EQ MAINT	800.00	-	1,000.00	1,000.00	1,000.00	1,500.00
01 -300-305-31-2-4230-000-523406	FCS - EQ MAINT	400.00	200.00	400.00	-	800.00	800.00
01 -300-305-31-2-4230-000-523402	HS - MAINT SCIENCE CONTRACT	2,000.00	2,093.00	2,000.00	600.00	2,325.00	2,750.00
01 -300-305-31-2-4230-000-523406	HS-MAINT SCIENCE	2,000.00	5,978.40	2,000.00	762.32	2,000.00	2,000.00
01 -300-305-40-2-4230-000-523406	DIST-MUSIC MAINT	5,000.00	4,666.87	5,000.00	4,902.50	6,000.00	6,000.00
01 -300-305-40-2-4230-000-523406	PE N-CONTR REPAIR	2,400.00	-	2,400.00	-	2,400.00	2,640.00
01 -300-305-40-2-4230-000-523406	DI-NCONTR EQ MAINT	20,000.00	36,605.15	20,000.00	10,613.32	20,000.00	20,000.00
01 -300-305-41-2-4230-000-523406	DI-EQ MAINT CONTR	5,000.00	2,867.27	5,000.00	-	5,000.00	5,000.00
01 -300-305-42-2-4230-000-523402	SS-EQ MAIN/CONTR ACT	1,000.00	934.00	1,000.00	870.00	1,000.00	1,000.00
01 -300-305-40-1-5100-000-513101-	SICK LEAVE BUYBACK	35,000.00	50,281.25	45,000.00	69,782.02	45,000.00	45,000.00
01 -300-305-40-1-5100-000-513102	TEA-ADMIN RESERVE	35,000.00	-	35,000.00	35,000.00	35,000.00	35,000.00
01 -300-305-40-2-5100-000-513102-	EMPLRY RETI CONTRIB	7,000.00	19,449.00	7,000.00	9,388.00	15,000.00	15,000.00
01 -300-305-40-2-5300-000-523401-	DIST - COPIER LEASES	45,000.00	41,770.51	70,000.00	68,260.15	70,000.00	75,000.00
01 -300-305-42-2-5500-000-523407-	MEDICAID FILNG FEE	4,000.00	6,796.88	4,000.00	5,695.44	4,000.00	4,000.00
01 -300-305-40-2-7300-000-543503	DIST - MUSIC NEW EQUIPMENT	11,200.00	10,691.68	16,000.00	15,053.17	20,000.00	16,000.00
01 -300-305-40-2-7300-000-543503	DIST - NEW EQUIPMENT MAINT	10,000.00	3,275.78	10,000.00	2,448.65	10,000.00	10,000.00



Budget vs. Actual

ACCOUNT	DESCRIPTION	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual	FY24 Budget	FY25 Request
01 -300-305-42-2-7300-000-543503	PS-AQUI NEW EQUIPMENT	7,000.00	881.89	7,000.00	2,901.02	7,000.00	7,000.00
01 -300-305-21-2-7400-000-543503	MS-EQUIP REPL WORLD LANG	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
01 -300-305-21-2-7400-000-543503	MS - REPLACE EQUIPMENT SCIENCE	1,000.00	-	1,000.00	-	1,000.00	1,000.00
01 -300-305-31-2-7400-000-543503	HS-EQUIP REPL WORLD LANG	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
01 -300-305-31-2-7400-000-543503	HS - REPLACE EQUIPMENT SCIENCE	2,500.00	3,914.55	2,500.00	5,944.00	2,500.00	2,500.00
01 -300-305-40-2-7400-000-543503	SUPT-REPL EQUIP	6,000.00	45.84	6,000.00	707.99	6,000.00	6,000.00
01 -300-305-40-2-7400-000-543503-	MAINT - REPLACEMENT EQUIPMENT	15,000.00	15,709.15	15,000.00	963.09	15,000.00	15,000.00
01 -300-305-42-2-7400-000-543503	PS REPL EQUIP	5,000.00	-	5,000.00	1,385.00	5,000.00	5,000.00
01 -300-302-42-2-9100-000-523404	TUITN-TO MA SCHLS	108,192.23	233,778.00	176,926.00	231,267.12	206,215.00	346,366.00
	Tuition - Invest Program	25,000.00		25,000.00	-	15,000.00	15,000.00
01 -300-304-31-2-9100-000-523401-	TUITION - NORFOLK AGRICULTURAL	10,000.00	8,800.00	10,000.00	16,976.00	10,000.00	15,000.00
01 -300-302-42-2-9300-000-523404	TUI-NON-PUBL SCHLS	1,013,583.97	972,337.28	807,244.00	975,028.39	538,931.00	844,007.00
01 -300-302-42-2-9400-000-523404	TUI-COLLABORATIVES	69,794.03	63,908.82	56,559.00	28,832.39	62,289.00	-
		38,348,229.23	38,232,403.47	39,506,948.00	39,459,090.33	41,176,783.74	43,112,410.69



Non-Departmental Budgets



Non-Departmental Budget Summary

Description	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Budget	\$ Change from FY23	% Change from FY23
Debt Service						
Principal	4,626,722	3,958,200	2,914,709	2,931,249	16,540	0.6%
Interest	1,360,369	1,312,069	1,160,574	1,035,984	(124,590)	-10.7%
Debt Service - Total	5,987,091	5,270,269	4,075,283	3,967,233	(108,050)	-2.7%
Town and School Employee Benefits						
Unemployment Trust Fund	161,788	0	30,000	50,000	20,000	-
Life Insurance	12,412	13,116	15,900	16,000	100	0.6%
Health Insurance	3,504,136	3,818,634	4,928,810	4,949,252	20,442	0.4%
OPEB Trust	467,500	500,000	525,000	551,250	26,250	5.0%
Medicare Insurance Tax	584,427	593,278	665,000	708,000	43,000	6.5%
Pension (Norfolk Co. Ret. System)	3,104,509	3,332,086	3,296,275	3,434,727	138,452	4.2%
Benefits - Total	7,834,772	8,257,113	9,460,985	9,709,229	248,244	2.6%
Town and School Insurance Budgets						
Workers Compensation Insurance	247,713	246,185	280,878	293,518	12,640	4.5%
Property, Gen. Liab. & Professional	231,465	263,631	279,507	292,085	12,578	4.5%
Police and Fire 111F IOD Ins.	83,234	80,436	95,000	90,000	(5,000)	-5.3%
Insurance - Total	562,412	590,251	655,385	675,603	20,218	3.1%
Other Non-Departmental						
Veterans' Services	34,887	28,616	59,831	49,831	(10,000)	-16.7%
Sealer of Weights & Measures	3,077	3,117	3,200	8,000	4,800	150.0%
Historical Commission	1,323	375	1,500	1,500	0	0.0%
Memorial Day	300	366	1,800	1,800	0	0.0%
Arts/Cultural Council	6,000	6,500	7,300	7,300	0	0.0%
Other Non-Departmental - Total	45,587	38,974	73,631	18,600	-	0.0%
Transfers to Reserve/Stabilization						
General Stabilization	700,000	700,000	500,000	0	(500,000)	-100.0%
Reserve Fund	92,060	152,826	170,000	170,000	0	0.0%
Transfers - Total	792,060	852,826	670,000	170,000	(500,000)	-74.6%
Non-Departmental - Total	15,221,922	15,009,434	14,935,284	14,540,665	(339,588)	-2.3%



Non Departmental Budgets

Debt Service

The debt service budget accounts are for the Town's principal and interest payments over the fiscal year. The General Fund charges the Water and Sewer Enterprise Funds for the debt service related to the water and sewer projects. Fiscal Year 2025 will be the last year of debt service payments associated with the construction of the Senior Center, roof repairs at the Middle and High Schools, the purchase of the Sawmill Brook property, and various water main projects. This will also be the final year of payments for purchasing the Medfield State Hospital campus.

Debt Service	FY2023 Actual	FY2024 Approved	FY2025 Proposed
Principal	\$3,958,200	\$2,914,709	\$2,931,249
Interest	\$1,312,069	\$1,160,574	\$1,035,984
Total	\$5,270,269	\$4,075,283	\$3,967,233*

**Note: The total for the proposed debt service budget for FY2025 does not tie to the total listed on the following pages. This is due to the payment for the purchase of the Medfield State Hospital, which was financed through an interest-free loan from the Commonwealth to the Town. The principal payment is made each year with a charge on the town's annual local aid allocation*



Principal and Interest Overview by Project

Project	Total Project Cost	FY2023	FY2024	FY2025
Excluded Debt (outside Proposition 2 ½)				
DPW Town Garage Construction	\$9,500,000	\$650,125	\$647,888	\$649,725
The CENTER at Medfield Construction	\$2,000,000	\$129,675	\$133,575	\$126,000
The CENTER at Medfield Construction	\$800,000	\$47,250	\$40,176	\$38,850
Public Safety Building Construction	\$18,000,000	\$1,279,225	\$1,238,225	\$1,197,225
High School, Middle School, Memorial Projects	\$23,620,000	\$1,071,125		
Land Acquisition - Sawmill Brook	\$1,550,000	\$104,750	\$100,700	\$97,126
Land Acquisition - Amnot / Mapleleaf Farm	\$600,000	\$31,625	\$30,250	\$28,875
Land Acquisition - Red Gate Farm	\$1,360,000	\$95,669	\$92,869	\$90,068
Land Acquisition - Medfield State Hospital	\$3,100,000.00	\$310,000	\$310,000	\$155,000
Non-Debt Exclusion				
The CENTER at Medfield Design	\$158,500			
Fire Engine	\$375,000			
Solar Array Town Garage	\$240,000	\$30,200	\$29,000	\$27,800
High School Turf Field	\$1,500,000	\$119,000	\$117,000	\$115,000
Replacement Engine 3	\$500,000	\$71,500	\$69,000	\$66,500
DPW Dump Truck	\$188,000	\$6,500	\$6,250	\$6,000
Sidewalk Tractor	\$180,000	\$32,500	\$31,250	\$30,000
West Street Mill and Overlay	\$150,000	\$31,250	\$25,000	\$24,000

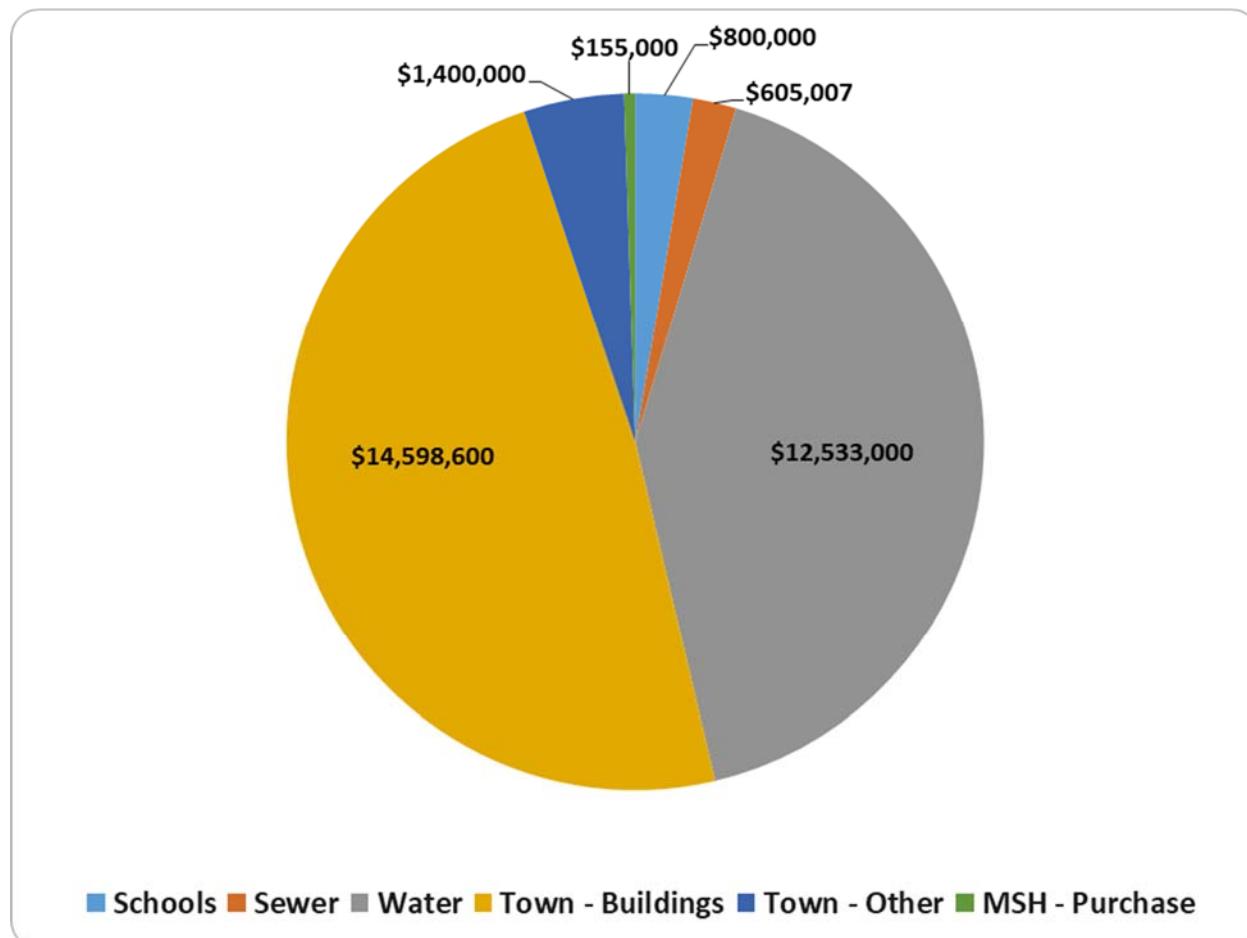


Project	Total Project Cost	FY2023	FY2024	FY2025
Sewer Enterprise Fund				
MWPAT Inflow and Infiltration	\$1,009,030	\$61,557	\$61,474	\$61,393
MWPAT Inflow and Infiltration	\$400,000	\$24,606	\$24,607	\$24,607
Wastewater Treatment Plant Repairs	\$400,000	\$22,900	\$22,188	\$21,751
Wastewater Treatment Plant Solar Installation	\$370,000	\$38,800	\$37,000	\$35,200
Water Enterprise Fund				
Granite Street Water Main	\$400,000	\$26,450	\$25,300	\$24,150
Water Main Replacements	\$1,400,000	\$108,175	\$99,844	\$97,875
Medfield State Hospital Water Tower	\$5,840,000	\$406,388	\$389,688	\$378,088
Mt. Nebo Water Tower Rehabilitation	\$205,000	\$28,600	\$27,600	\$26,600
New Wells 3 and 4 Water Treatment Plant	\$11,500,000	\$852,400	\$826,400	\$800,400
Total		\$5,580,269	\$4,385,284	\$4,122,233



Outstanding Principal by Category

Outstanding Principal as of 6/30/2024: \$30,091,607



The above chart shows the Town's outstanding bond principal broken down by project type, and specifically which function of government is utilizing the debt.

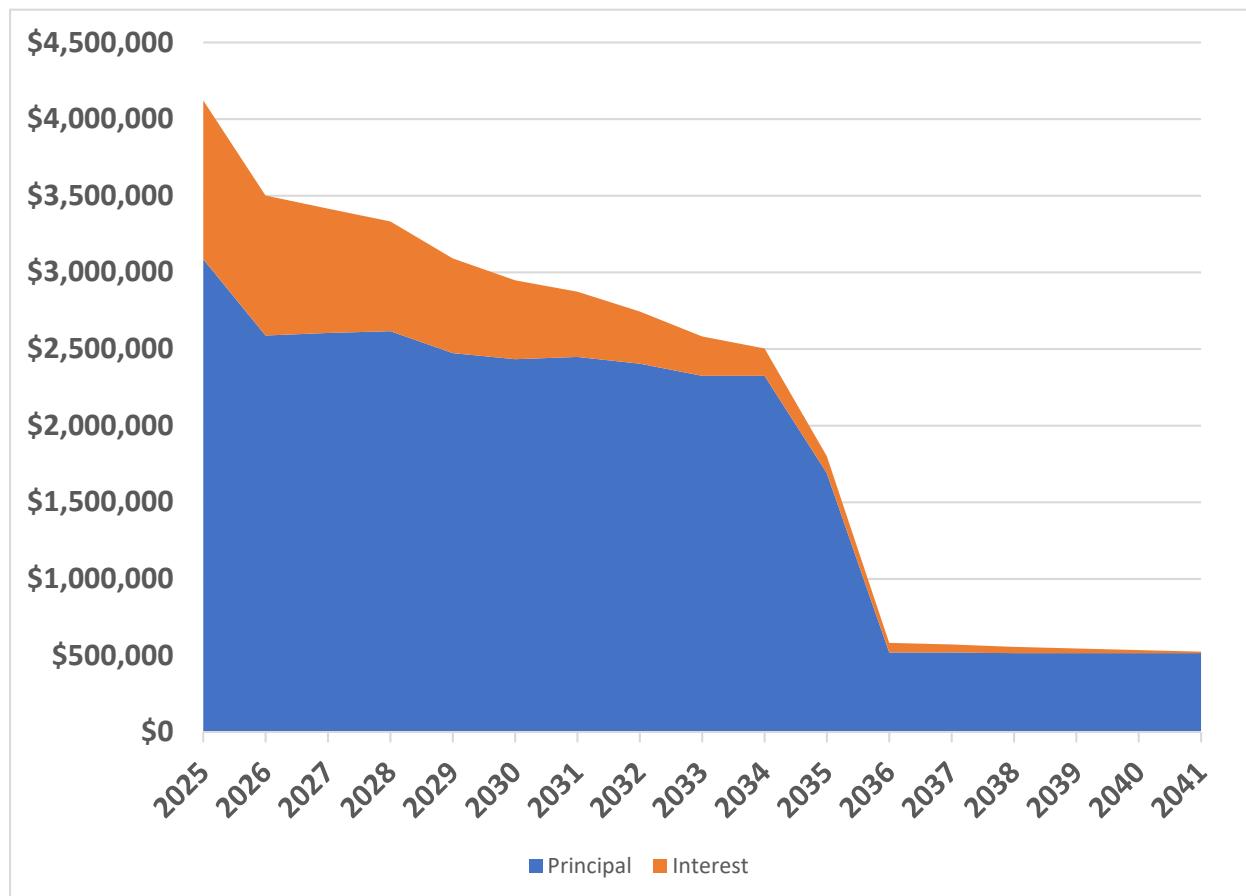
- **Water Department:** Of the \$12.5 million outstanding, \$8.8 million is associated with the construction of the Town's new water treatment plant located off Elm Street. The new plant became operational in spring 2023. The \$10.3 million borrowing includes an interest rate of 1.46%. The other outstanding debt mainly relates to the construction of the Medfield State Hospital water tower, water mains, and the painting of the Mt. Nebo water tower.
- **Town Buildings:** The two largest town-building construction projects with debt still outstanding are the Town Garage (authorized in 2013) and the Public Safety Building (authorized in 2015). The \$9.5 million original principal for the Town Garage will fully retire in 2034, and the \$18 million issuance for the Public Safety Building will fully retire in 2035. Also included is debt for the Senior Center, which will be paid off in 2025.



- **Town Other:** Various town projects are included in this category. The town purchased the Maple Leaf Farm development rights in 2007, the Sawmill Brook property in 2010, and Red Gate Farm in 2014. This category also includes a \$500,000 borrowing for a new fire engine (authorized in 2021), a dump truck and sidewalk tractor for the Department of Public Works (authorized in 2021), and various road resurfacing and reconstruction projects.
- **Medfield Public Schools:** The only school project with outstanding debt is the 2016 issue of \$1.5 million reconstruction of the athletic fields at the Amos Clark Kingsbury High School (authorized in 2016). The debt associated with this project will fully retire in 2032.
- **Sewer Department:** Outstanding debt in the Sewer Department relates to various improvements at the wastewater treatment plant and the installation of a solar array at the facility.
- **Medfield State Hospital Purchase:** The Town purchased the Medfield State Hospital campus from the Commonwealth through an interest-free loan in 2014. The final payment by the Town, which is charged directly to the Town's local aid allocation, will be made in 2025.



Debt Maturity Schedule



The above chart shows projected debt service payments through 2041, and the schedule by which the Town's outstanding bond principal will retire over time. The projections show noticeable decreases from 2025 to 2026 and then again in 2035 and 2036.

The final payment towards the Town's interest-free loan for the purchase of the Medfield State Hospital in 2025 will drop to \$155,000, which is half the amount of the standard annual payment currently made each year. In 2026, the payments will drop off entirely, along with payments for the construction of the Senior Center, school roof projects, the purchase of the Sawmill Brook property, and various water main projects.

Debt associated with the construction of the Town Garage will end in 2034, leading to a drop-off in 2035 shown in the chart. In 2035, final payments will be made on debt issued for the construction of the Public Safety Building, construction of the Medfield State Hospital water tower, water mains, and the acquisition of Red Gate Farm.

Bond Rating Information

In March 2023, Moody's Investors Service affirmed a Aa1 issuer rating for the Town of Medfield. The full report is included in the appendix of this budget document. The Town has held this rating since 2011.



Legal Debt Limit

Per [Massachusetts General Law Chapter 44, Section 10](#), the town is not authorized to issue debt exceeding 5% of its equalized valuation (EQV) unless otherwise approved to do so by the state's Municipal Finance Oversight Board. As the table below shows, Medfield is well below its legal borrowing limit.

	Amount
EQV	\$3,741,205,712
Principal Outstanding	\$30,091,607
Principal as Percentage of EQV	0.804%



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 the employee bargaining units and contracts that may change during renegotiations, these benefits can be extraordinarily complex to manage. 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 Administrative Assistants	15
Cafeteria Workers of the Town of Medfield	Food Service	17.8
AFL-CIO, Council 93, Local 1298	School Custodians	21
Medfield Teachers Association, Teaching Assistants Union	Teachers Assistants and Aides	109
Medfield Teachers Association	Teachers	279.6
Medfield Permanent Firefighters	Firefighters	12
Medfield Police League	Police Officers and Dispatchers	21

Copies of the collective bargaining agreements are located on the [Town of Medfield website](#) and the [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.

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 the Department of Employment Security based on actual claims costs. Unlike private employers, the Town is not required to make contributions to the



state unemployment insurance trust fund. Given the balance of the unemployment insurance trust fund and active caseload, the Fiscal Year 2025 Budget includes an appropriation of \$50,000.

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. Approximately 613* employees and retirees receive health insurance benefits, as follows:

Category	Town	School	Total
Active	72	209	281
Retiree	72	260	332
Total	144	469	613

**Data as of January 2024*

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. However, the inability to secure additional plan design changes for employees and non-Medicare eligible retirees resulted in an 8.7% increase in premiums for FY2024. The Town anticipated a similar, if not greater, premium increase as the FY2025 budget development process began. On September 12, 2023, the Select Board adopted [Massachusetts General Law Chapter 32B, Section 19](#), creating a Public Employee Committee to begin formal negotiations for health insurance plan design changes between the Town and employee unions.

In January, the Town and the Public Employee Committee agreed to the introduction of a new plan that will offer a high deductible for certain medical expenses. Additionally, the Town will increase incentives for employees to join the low deductible plan. The full agreement is available on the Town's website. The Town thanks the Public Employee Committee for their partnership in these successful negotiations. These changes will provide meaningful savings not only for the Town and taxpayers but also for our valued employees.

In terms of the FY2025 impact of these plan design changes, the budgeted increase from FY2024 is just \$20,175, or .41%. This budgeted amount includes increased incentives for employees to join the lower-cost high deductible plan, as well as a partial premium holiday, agreed to as part of the negotiations with the Public Employee Committee.

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, can 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 [FY2023](#) is \$27.9 million, a decrease from the [FY2022](#) liability of \$27.9 million. 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 Policy requires an annual contribution to the OPEB Trust. In FY2025, the required contribution is \$551,250 and the Financial Policy 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's website](#).

Medicare

This budget 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 wages. The FY2025 budget estimates \$708,000 in Medicare payroll taxes.

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 the 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. Medfield's FY2025 assessment is \$3,434,727.

The Norfolk County Retirement System, like many Retirement Systems in Massachusetts, is not fully funded. The Norfolk County Retirement System has been charging its member cities and towns an additional assessment in order to reach full funding in Fiscal Year 2029. After 2029, each member municipality 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 Trust Fund that is available to help reduce the annual impact on the budget of the pension assessment. Approximately \$3.1 million is available in the reserve fund; \$337,920 will be appropriated in the FY2025 Budget to offset the annual 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 being fully funded.



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 budget plans for the 4.5% increase in both the Property/General Liability, and Professional Insurance and Worker's Compensation premium line items. This budget section also includes Injured-on-duty insurance, also referred to as 111F, for police officers and firefighters who are not covered by traditional workers' compensation insurance.

Town and School Employee Benefits	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Proposed
Unemployment Trust Fund	\$0.00	\$0.00	\$30,000.00	\$50,000.00
Life Insurance	\$12,411.65	\$13,115.86	\$15,900.00	\$16,000.00
Health Insurance	\$3,846,734.12	\$4,170,068.25	\$4,928,810.00	\$4,949,252
OPEB Trust	\$467,500.00	\$500,000.00	\$525,000.00	\$551,250
Medicare Insurance Tax	\$584,427.04	\$593,278.28	\$665,000.00	\$708,000.00
Pension (Norfolk County Retirement System)	\$3,104,509.00	\$3,332,086.00	\$3,296,275.00	\$3,434,727.00

Town and School Insurance Budgets	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Proposed
Workers Compensation Insurance	\$247,713.00	\$246,184.82	\$280,878.00	\$293,518.00
Property, General Liability, and Professional	\$231,465.00	\$263,630.50	\$279,507.00	\$292,085.00
Police and Fire 111F Injured on Duty Insurance	\$83,234.00	\$80,436.00	\$95,000.00	\$90,000.00



Other Non-Departmental Budgets

	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
VETERANS' SERVICES						
OPERATING EXP.						
DUES & MEMBERSHIPS	0	35	100	100	0	0%
PROFESSIONAL DEVELOPMENT	0	0	400	400	0	0%
MEETINGS AND CONFERENCES	0	300	0	0	0	N/A
PROFESSIONAL SERVICES	0	0	160	160	0	0%
PRINTNG-POSTG-STATY	0	0	200	200	0	0%
VETERANS' BENEFITS	8,114	6,085	24,000	14,711	(9,289)	-39%
OFFICE SUPPLIES	0	0	240	240	0	0%
GRAVE MARKERS+FLAGS	0	1,659	2,200	2,200	0	0%
VETERAN'S DAY SUPPLIES	0	0	0	1,000	1,000	N/A
INTGOV-VET SAL APPORT	22,155	15,398	27,454	28,617	1,163	4%
INTGOV-VET FRNG BEN APPORT	4,618	4,746	4,577	1,703	(2,874)	-63%
CAR ALLOW/MILEAGE	0	0	500	500	0	0%
ENCUMBERANCES	0	393	0	0	0	N/A
OPERATING EXP. - SUBTOTAL	34,887	28,616	59,831	49,831	(10,000)	-17%
VETERANS' SERVICES - TOTAL	34,887	28,616	59,831	49,831	(10,000)	-17%
SEALER OF WEIGHTS & MEASURES						
SALARIES						
SEALER-RATE	2,860	2,917	3,000	8,000	5,000	167%
SALARIES - SUBTOTAL	2,860	2,917	3,000	8,000	5,000	167%
OPERATING EXP.						
OTHER EQUIPMENT	0	0	10	0	(10)	-100%
DUES & MEMBERSHIPS	0	0	35	0	(35)	-100%
PROFESSIONAL DEVELOPMENT	0	0	75	0	(75)	-100%
OFFICE SUPPLIES	150	103	30	0	(30)	-100%
CAR ALLOW/MILEAGE	67	97	50	0	(50)	-100%
OPERATING EXP. - SUBTOTAL	217	200	200	0	(200)	-100%
SEALER OF WEIGHTS & MEASURES - TOTAL	3,077	3,117	3,200	8,000	4,800	150%
HISTORICAL COMMISSION						
ADVERTISING	55	375	100	100	0	0%
DUES & MEMBERSHIPS	0	0	100	100	0	0%
PROFESSIONAL SERVICES	0	0	1,300	1,300	0	0%
OFFICE SUPPLIES	1,234	0	0	0	0	0%
ENCUMBERANCES	33	0	0	0	0	0%
HISTORICAL COMMISSION - TOTAL	1,323	375	1,500	1,500	-	0%



	FY2022 Actual	FY2023 Actual	FY2024 Approved	FY2025 Request	\$ Change from FY24	% Change from FY24
MEMORIAL DAY						
MEMORIAL DAY SUPPLIES	300	366	1,800	1,800	0	0%
MEMORIAL DAY - TOTAL	300	366	1,800	1,800	0	0%
ARTS/CULTURAL COUNCIL						
PURCHASE OF SERVICE	6,000	6,500	7,300	7,300	0	0%
ARTS/CULTURAL COUNCIL - TOTAL	6,000	6,500	7,300	7,300	0	0%
OTHER NON-DEPARTMENTAL - TOTAL	45,587	38,974	73,631	68,431	4,800	7%



Capital Budgets



Capital Budgets

Introduction

The Town of Medfield's multi-million dollar, five-year capital improvement plan (CIP) for FY2025-FY2029 will enable the Town to address significant equipment, infrastructure, facility needs and develop 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 started with 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 in order 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, which are listed below, and require Town Meeting approval:

- Equipment and infrastructure, funded by the Capital Stabilization Fund.
- Facilities improvements, funded by the Municipal Buildings Stabilization Fund. The Municipal Buildings Stabilization Fund is funded by an annual tax levy override, which for FY 2025 is \$1,159,692.
- Water and sewer equipment and infrastructure, funded by the Water Enterprise Fund and Sewer Enterprise Fund, which are administered by the Board of Water and Sewerage.

Other funding sources include transfers from revolving funds, gifts, donations, grants, and unexpended funds remaining after capital projects are completed.

Prior to being accepted for the five-year capital improvement plan, capital budget requests are submitted to the Capital Budget Committee for review. The Town and School's shared Facilities Director is responsible for preparing and updating the Town's long-term facilities capital plan.

History

Prior to FY2021, the Town's capital budget was not funded to 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 CIP along with a commitment to fund needed capital improvements.



Unfortunately, the outbreak of Covid-19 and the subsequent pandemic resulted in a challenging budget year in FY2021.

In FY2022 and FY2023, the Town was able to make significant capital investments across multiple departments, including:

- New battery-operated extrication equipment (“Jaws of Life”).
- Replacement of Ambulance 1
- New Skid Steer and attachments for the Department of Public Works. This piece of equipment is extremely versatile and used in both roadway repairs and snow and ice operations.
- Technology upgrades for Town departments and Medfield public schools, including servers, wireless access points, projectors, computers, and other information technology equipment.
- Completing the three-year lease purchase finance agreement for three replacement police vehicles

FY2024 capital investments included:

- New structural fire gear for the Fire Department
- A recycling compactor for use at the transfer station
- A mini excavator for the Department of Public Works (photo below)
- Hybrid line cruiser and vehicle replacements at the Police and Facilities departments



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. The FY2024 Budget included a transfer of \$850,000 from Free Cash to the Capital Stabilization Fund to fund capital expenditures in FY2024 and set aside additional funding for future years. The FY2025 budget proposal includes a \$700,000 appropriation of Free Cash into the fund as well.

Fiscal Year 2025 Capital Budget

Department	Project #	Project	Funding Source	FY2025 Request
Fire	MFD 1	Replace Engine 3	Tax Levy/Local Receipts	48,095
Land Use, Building Inspections, Public Works	TWN 1	Online Permitting Software Implementation	Capital Stabilization Fund	80,000
Fire	MFD 11	Large and Small DIA Hose	Capital Stabilization Fund	91,000
Public Works	PW 11	Ford F550	Capital Stabilization Fund	105,000
Public Works	PW 17	6-Wheel Dump Truck	Capital Stabilization Fund	262,000
Public Works	PW 26	Cemetery Mower	Capital Stabilization Fund	17,000
Public Works	PAVE 7	Pavement Management and Improvement Projects	Capital Stabilization Fund	185,000
Public Works	PW 29	Variable Sign	Capital Stabilization Fund	30,000
Police	MPD 13	Police vehicle	Capital Stabilization Fund	33,000
Police	MPD 20	Taser update	Capital Stabilization Fund	72,000
Information Technology	IT 5	School Information Technology	Capital Stabilization Fund	300,000
Facilities	FAC 4	Vehicle replacements	Capital Stabilization Fund	60,000
Public Works	PW 12	Road Improvements	Chapter 90	412,000
Parks and Recreation	PARKS 10	Lighting at Metacomet Tennis	Capital Stabilization Fund/Grant/Earmark	150,000
Parks and Recreation	PARKS 11/ PARKS 12	Stephen Hinkley Memorial Park/McCarthy Fields - Parking Lots Projects	Parks and Recreation Revolving Fund - Reappropriating Existing Articles	\$315,000
Parks and Recreation	PARKS 12	Stephen Hinkley Memorial Park – Parking Lot	Parks and Recreation Revolving Fund	113,000
TOTAL:				\$2,273,095



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 Engine 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 FY2030.

TWN 1: OpenGov Software Implementation

This software increases efficiency in information sharing amongst departments and provides better customer service to residents seeking various licenses and permits. This investment would implement a streamlined and online permitting system that will integrate databases from the planning, public works, and building inspection departments, streamlining processes like completing land use permits and renewing transfer station stickers.

MPD 13: Police Vehicle - Motorcycle

Given the good condition of its police cruisers, the Medfield Police Department is seeking to add a motorcycle to its fleet. Motorcycles still allow for patrol but also for increased traffic enforcement. The funding request would include the motorcycle itself, added lights, detailing, headset radio, helmet, boots, and other safety equipment.

MPD 20: Taser Update

While the Police Department's tasers are fully functional, their existing warranty has expired. The tasers will again need to be replaced in five years.

MFD 11: Large and Small DIA Hose

Following annual testing of the Department's hoses, the Fire Chief has determined the current hoses have reached the end of their life cycle, which is typically about 20 years. The new hoses will be lighter and made of new material that may allow them to last up to 25 years. Unlike the current hoses, the new ones will be all the same size, allowing the Chief to standardize operations across the Department.

PW 11: Ford F550

This Ford F550 will replace a 1999 fleet vehicle that is in need of repairs and is not fuel efficient.

PW 17: 6-Wheel Dump Truck

This truck is an important piece of the DPW's snow operations. Replacement of the current truck is necessary at this time.



PW 29: Variable Message Board Sign

The town's current message board sign, which can be seen throughout town displaying public announcements, will now only operate when it is plugged into a power source. A new sign will be purchased so it can be placed on roadways or event locations, and the current sign will be moved to the transfer station where it will have access to power and be able to display messages to residents.

PW 26: Cemetery Mower

Cemetery mowers, which are larger than most lawn mowers, are used weekly from April through November. A new mower is needed to maintain the grounds at Vine Lake Cemetery.

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, the Town began including additional dollars for pavement management and improvement projects to complement its Chapter 90 allocation from the state. This has helped the town raise the roadway surface rating in recent years.

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 equipment.

PARKS 10: Lighting at Metacomet Tennis

The Metacomet Tennis Court Lights have not been replaced in over twenty years and the current system is outdated and not working properly. There are times where the Medfield Parks and Recreation Department can't turn the lights off, making it impossible to keep the courts available at night. This project will be funded with a \$50,000 state budget earmark, \$30,000 from the Capital Stabilization Fund, and \$70,000 from the Parks and Recreation Revolving Fund.

PARKS 11: McCarthy Park and Fields – Parking Lot

The parking lot at McCarthy Park is in need of resurfacing. This project was originally planned for FY 2026, however with the planned resurfacing of the Hinkley Memorial Park parking lot resurfacing in FY2025, this project was moved up a year. The intent is to solicit a better price for both projects by putting them out to bid together. This project will be financed with funds previously appropriated out of the Parks and Recreation for projects that were deemed no longer necessary.

PARKS 12: Stephen Hinkley Memorial Park – Parking Lot

The parking lot at the Hinkley Swim Pond and playground is in need of resurfacing. The parking lot is expected to attract additional visitors with the new playground onsite to be constructed in calendar year 2024.



Municipal Buildings Stabilization Fund

At the 2018 Annual Town Meeting, 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 annually by the Board of Selectmen by 2.5%.

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 since Fiscal Year 2020 have been used to make investments in Town and School facilities.

The Town and School departments are currently in the process of updating the 20-year Facilities Master Plan. Once this is completed, the 5-year outlook for the Municipal Building Stabilization Fund outlay will be published.

Fiscal Year 2025 Projects funded by Municipal Buildings Stabilization Fund

Facility	Project	Recommendation
Medfield High School	Preventative Maintenance – AHUs	10,000
Medfield High School	Preventative Maintenance – RTUs	25,000
Medfield High School	Miscellaneous Site Work	10,000
Medfield High School	Electrical Upgrades	15,000
Medfield High School	Medfield Outreach Office Work	20,000
Medfield High School	Sport Court Repairs	125,000
Blake Middle School	Preventative Maintenance – RTUs	25,000
Blake Middle School	Miscellaneous Site Work	10,000
Blake Middle School	Preventative Maintenance – AHUs	20,000
Blake Middle School	VCT/Flooring Replacement	20,000
Blake Middle School	Acoustic Ceilings	20,000
Blake Middle School	Boiler Replacement	100,000
Blake Middle School	Fluid Pumps	5,000
Dale Street School	Interior Improvements	50,000
Dale Street School	Asbestos Flooring Abatement Replacement	25,000
Dale Street School	Carpet Replacement	20,000
Wheelock School	Preventive Maintenance - Fan Coil Units	10,000



Facility	Project	Recommendation
Wheelock School	Replace Valves Throughout	10,000
Wheelock School	Preventive Maintenance - Exhaust Fans	5,000
Wheelock School	Flooring / VCT Abatement	25,000
Wheelock School	Preventive Maintenance - Gym Units	25,000
Wheelock School	Replace Pneumatic Temp. Controls	100,000
Memorial School	Preventive Maintenance - RTUs	5,000
Memorial School	Miscellaneous Site Work	12,000
Memorial School	Carpet/VCT/Painting	25,000
Memorial School	Grease Trap Replacement	12,000
District Wide	Sealant Replacement/Engineering	10,000
District Wide	New Storage Containers	50,000
District Wide	Resurfacing of School Parking Lots	250,000
Town Hall	Misc. Exterior Façade Repairs	20,000
Town Hall	Carpet Replacement	40,000
Town Hall	Preventative Maintenance – Vent Exhaust Fans	5,000
Town Hall	Interior Improvements	25,000
Town Hall	Sprinkler Work	10,000
Town Hall	Sealant Replacement	10,000
Public Safety Building	Sport Court Repair (located at corner of Dale and Adams Streets)	200,000
Public Safety Building	Sprinkler Work	10,000
Pfaff Center	Miscellaneous Plumbing Repairs	6,000
Pfaff Center	Miscellaneous Electrical Repairs	5,000
The CENTER at Medfield	Building Envelope Repair/Windows	10,000
The CENTER at Medfield	Sprinkler Work/Dry System	10,000
The CENTER at Medfield	Exterior Painting	50,000
Library	EPDM Engineering	10,000
Library	Fire Alarm Replacement	100,000
Library	Fluid Pumps	5,000
Kingsbury Gristmill	Roof Replacement	20,000



Facility	Project	Recommendation
Dwight Derby House	Sump Pump/Gutter Work	10,000
Town Wide	ADA Improvements	10,000
Town and School	Tri-County RVTHS Project	6,147
Town and School	Facilities Maintenance and Capital Plan	74,607
Town and School	Emergency Repair Funding	175,000
	TOTAL	\$1,850,754

Project Narratives: Medfield High School

Preventative Maintenance – Air Handling Units

As the components of the existing Air Handling Units (AHUs) reach the end of their life cycle, replacement of certain parts is needed. The cost to replace the units outright is much more expensive, and this maintenance will help extend their useful life.

Preventative Maintenance – Roof Top Units

As the components of the existing Roof Top Units (RTUs) reach the end of their life cycle, replacement of certain parts is needed. The cost to replace the units outright is much more expensive, and this maintenance will help extend their useful life.

Miscellaneous Site Work

This work will primarily focus on fencing repairs necessary due to downed trees that have caused damage.

Electrical Upgrades

Various electric upgrades will be completed throughout the High School.

Medfield Outreach Office Improvements

New modular office walls and doors will be installed to allow the staff at Medfield Outreach better serve their clients. Removal of Medfield TV, the prior occupier of the space, equipment and other ceiling, sprinkler, light, and air vent improvements will also take place.

Sport Courts Repairs

In FY24, \$150,000 was appropriated for the repair of the tennis courts and basketball courts. However, it has since been determined that the courts need to be fully reclaimed, so additional funding is proposed for FY25. A nearby retaining wall is included in these repairs.



Project Narratives: Blake Middle School

Preventative Maintenance - RTUs

As the components of the existing Roof Top Units (RTUs) reach the end of their life cycle, replacement of certain parts is needed. The cost to replace the units outright is much more expensive, and this maintenance will help extend their useful life.

Miscellaneous Site Work

This work will primarily focus on tree stump removal along the entryway to the school.

Preventative Maintenance – Air Handling Units

As the components of the existing Air Handling Units (AHUs) reach the end of their life cycle, replacement of certain parts is needed. The cost to replace the units outright is much more expensive, and this maintenance will help extend their useful life.

Asbestos Flooring Abatement/Replacement

Work will continue as part of the school's Asbestos Hazard Emergency Response Act (AHERA) plan.

Acoustic Ceilings

This will start the replacement of portions of the acoustical ceilings within the school.

Boiler Replacement

The Facilities Department hopes to offset the cost of this project with funding available through the Green Communities Grant Program.

Fluid Pumps

These pumps are associated with the heating system (centrifugal pumps). They are aged and have been recommended to be replaced. These pumps are essential for the heating system to run.

Project Narratives: Dale Street School

Interior Improvements

These improvements will include acoustical ceiling and painting work at the school.

Asbestos Flooring Abatement/Replacement

Work will continue as part of the school's Asbestos Hazard Emergency Response Act (AHERA) plan.



Carpet Replacement

This funding would provide for the replacement of the carpet in the school library.

Project Narratives: Wheelock Elementary School

Preventative Maintenance – Fan Coil Units/RTUs

As part of the school's preventive maintenance plan, this request will fulfill a multiyear approach to replacing 45 fan coil units. This process began in FY 21 and will be completed in FY25.

Replace Valves Throughout

Plumbing valves – replace supply piping, zone valves and shut off valves throughout the building due to corrosive water. Some valves are frozen open and need replacing.

Preventative Maintenance - Exhaust Fans

As part of the school's preventive maintenance plan, this request will fulfill a multiyear approach to replacing 25 exhaust fans. This process began in FY 21 and will be completed in FY25.

Asbestos Flooring Abatement/Replacement

Work will continue as part of the school's Asbestos Hazard Emergency Response Act (AHERA) plan.

Preventative Maintenance – Gym Units

As the components of the existing Roof Top Units (RTUs) reach the end of their life cycle, replacement of certain parts is needed. The cost to replace the units outright is much more expensive, and this maintenance will help extend their useful life.

Replace Pneumatic Temperature Controls

The Facilities Department hopes to offset the cost of this project with funding available through the Green Communities Grant Program.

Project Narratives: Memorial Elementary

Preventative Maintenance - RTUs

As the components of the existing Roof Top Units (RTUs) reach the end of their life cycle, replacement of certain parts is needed. The cost to replace the units outright is much more expensive, and this maintenance will help extend their useful life.

Miscellaneous Site Work

This work will primarily focus on repairs to the field dugout caused by a downed tree.



Carpet/VCT Painting

Work will continue as part of the school's Asbestos Hazard Emergency Response Act (AHERA) plan.

Grease Trap Replacement

This grease trap has reached the end of its life cycle.

Project Narratives: District-Wide Projects

Sealant Replacement/Engineering

Particularly at the Wheelock and Blake Schools. We have been having issues with water penetrating the brick façade due to the breakdown of window sealant and mortar breakdown. We would like an engineering company to come in and provide a plan moving forward for repair and replacement.

Storage Containers

The Facilities Department is in need of outdoor storage containers, similar to sheds, to do space and logistical constraints. The shed-like structures would hold gas powered equipment like snow blowers and tractors. This funding would provide for five containers, some of which would replace current storage structures and some would be new.

Resurfacing of School Parking Lots

This needed work will also be partially funded by parking fees collected at the schools.

Project Narratives: Medfield Town House

Exterior Façade Repairs

As part of a four phase plan, one side of the brick exterior of the Town House will be repaired each year. This is the third year of the plan.

Carpet Replacement

As part of a four phase plan, the flooring of one level of the Town House will be replaced each year. This is the third year of the plan.

Preventative Maintenance – AHUs

As the components of the existing AHUs reach the end of their life cycle, replacement of certain parts is needed. The cost to replace the units outright is much more expensive, and this maintenance will help extend their useful life.

Interior Improvements

These improvements include painting, ceiling replacements, and other work



Sprinkler Work

Sprinklers in the basement of the Town House will be upgraded.

Sealant Replacement

In conjunction with the building's exterior repairs, window sealant will be replaced.

Project Narratives: Public Safety Building

Basketball Court Repair

It has been determined this court, located on the corner of Dale and Adams Street, needs to be fully reclaimed.

Sprinkler Repair

Various sprinkler repairs are needed throughout the building.

Project Narratives: Pfaff Center

Miscellaneous Plumbing Repairs

Various plumbing repairs are needed at the Pfaff Center.

Miscellaneous Electrical Repairs

Various repairs are needed at the Pfaff Center.

Project Narratives: The CENTER at Medfield

Building Envelope Repairs

As part of the overall Preventive Maintenance for Municipal Buildings, exterior repairs are needed to the exterior façade of the building including replacement of rotted window trim / fascia boards / clapboard.

Sprinkler Work/Dry System

Deficiencies in the Dry System have been identified through the annual sprinkler testing that need to be addressed.

Exterior Painting

As part of the overall Preventive Maintenance for the Municipal Buildings, the building will be painted after the building envelope repairs are complete. The front of the building is scheduled to be addressed this year.



Project Narratives: Library

EPDM Engineering

Engineering work for the eventual EPDM, or rubber, roof replacement at the Library is needed.

Fire Alarm System Replacement

It has been determined that the current fire alarm system at the library is at the end of its life cycle, and will need to be replaced.

Fluid Pumps

These pumps are associated with the heating system (centrifugal pumps). They are aged and have been recommended to be replaced. These pumps are essential for the heating system to run.

Project Narratives: Historic Properties

Kingsbury Grist Mill Roof Replacement

The roof of the Kingsbury Grist Mill is in need of replacement. The Town funds appropriated for this project will be complemented by a grant from the Medfield Foundation.

Dwight Derby House Repairs

The Dwight Derby House's sump pump will be upgraded along with the gutters around the house.

Project Narratives: Town-Wide Projects

ADA Improvements

Improvements will be made as identified in the Town's Americans With Disabilities Act Self Evaluation and Transition Plan completed in 2021.

Emergency Repair Fund

In the event of an emergency at a town or school building where the costs cannot be covered under the Maintenance and Repair line item in the operating budget, the project can be funded out of this appropriation only after the approval from the Select Board. Any unused amounts will flow back into the Municipal Building Stabilization Fund at the end of the fiscal year.



Project Narratives: Town and School

Tri-County Regional Vocational Technical High School

Medfield's proportionate cost of the new Tri-County Regional Vocational Technical High School building project approved by voters in October 2023 will also be paid out of this fund.

Facilities Maintenance and Capital Plan

Medfield's most recent Facilities Evaluation and Capital Plan was published in October 2017. As the Town prepares to update the plan, it is anticipated that the current funding available, roughly \$30,000, will not be sufficient. Two prior year articles totaling \$74,607 intended for Project Management Services are proposed to be closed, and the balance re-appropriated towards the update of the plan. The Facilities Department now has a project manager on staff, so funds for hiring a third party for these services are no longer necessary.

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 the 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. It is designed to treat manganese and ensure the Town can fully utilize Wells #3 and #4. The plant, constructed at the sites of Wells #3 and #4 behind the Wheelock School, is now fully operational.

In Fiscal Year 2025, capital spending will focus on water main replacement engineering that utilizes results from a hydraulic model currently underway.



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. This work will be funded by American Rescue Plan ("ARPA") funds in FY25, and additional information on ARPA spending is provided later in this section.

Fiscal Year 2025 Projects funded by the Water and Sewer Enterprise Funds

Department	Project #	Project	Funding Source	FY2025 Request
Water	WATER 12	Water Main Replacement Engineering	Water Enterprise Fund Retained Earnings	250,000
Sewer	SEWER 9	Indian Hill Pump Station Upgrades	Sewer Enterprise Fund Retained Earnings	95,000
Sewer	SEWER 10	Orchard Hill Pump Station Upgrades	Sewer Enterprise Fund Retained Earnings	120,000
Sewer	SEWER 13	Asset Management Plan	Sewer Enterprise Fund Retained Earnings/Grant	75,000

WATER 12 Water Main Replacement Engineering

These funds would be used to address the findings of a soon to be forthcoming hydraulic model of the town's water system. Funding is planned in future years of the capital plan for design of an actual project.

SEWER 9 Indian Hill Pump Station Upgrades

Given that several projects originally scheduled for FY25 were able to be funded by other means, these upgrades were identified as priorities that could be addressed in the upcoming fiscal year. These pump stations are two of the town's nine total sewer lift stations. Additional pump station upgrades will be included in future years of the capital plan.

SEWER 10 Orchard Pump Station Upgrades

See description for SEWER 9.

SEWER 13 Asset Management Plan

The \$75,000 in capital funding is the town's "match" to a state grant of \$150,000 to conduct an assessment of Medfield's sewage collection system. The town will also provide \$25,000 of in-kind services towards the project.

Sale of Land Proceeds Reserved for Appropriation

Revenue generated from the sale of municipal property is subject to Massachusetts General Law Chapter 44, Section 63 which allows the Town to use the funds only for a purpose that would be eligible for at least a five-year debt issuance. Given this requirement, use of this type of funds lends itself to capital investments.



The town recently sold a parcel of land off Ice House Road to a local developer for the purposes of constructing affordable housing for senior citizens. The sale, which closed in 2022, followed a thorough procurement and request for proposals process, and generated \$750,000 in one-time revenue for the Town. Per guidance from the Department of Revenue, the proceeds have been deposited into a Land Proceeds Reserved for Appropriation account.

The Fiscal Year 2024 budget appropriated \$300,000 of the proceeds towards the construction of a three bay garage at the CENTER at Medfield. The garage will also include a second story, expanding the currently limited storage options for the Council on Aging.

The Fiscal Year 2025 budget does not propose use of these funds for any capital expenditures.

American Rescue Plan Act Funds

Signed into law on March 11, 2021, The American Rescue Plan Act of 2021 (ARPA) provides \$350 billion in additional funding for state and local governments, through its Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program. The law is intended to help states and municipalities recover from the COVID-19 pandemic.

Medfield is expected to receive a total of \$3,796,847, of which \$1,355,981 will come directly from the federal government (Treasury) and \$2,440,866 is available through Norfolk County (County). Any funds the Town accesses through Norfolk County will require the County's approval through the Norfolk County ARPA portal.

Eligible uses of these funds include:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency;
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery;
- Premium pay for essential workers;
- Investments in sewer, water, and broadband infrastructure.

Restrictions on the uses of these funds include:

- Funds allocated to states cannot be used to directly or indirectly offset tax reductions or delay a tax or tax increase;
- Funds cannot be deposited into any pension fund
- Funding must be obligated by the end of calendar year 2024 and spent by the end of calendar year 2026



Given the one-time nature and specific focus of these funds, the Select Board have in part utilized these funds for investments in the town's capital needs, among other purposes. Further information on ARPA fund spending can be found on the town's [website](#).

Capital Improvement Plan

Specific to capital spending, the town began allocating funds beginning in the FY22 Capital Improvement Plan for the following:

Department	Project	Funding Source	FY2022 Amount
Facilities	New vehicle – F350	ARPA	45,000
Fire	Brush Truck 1	ARPA	80,000
Fire	Power loader system for Ambulance 1	ARPA	27,000
Police	Police vehicle	ARPA	55,000
Police	Animal Control vehicle	ARPA	55,000
Public Works	New vehicle – F350	ARPA	88,000
Public Works	Paving roller	ARPA	38,000

At their January 10, 2023 meeting, the Select Board authorized the use of \$350,000 the Town's Treasury ARPA funds as a funding source for both the FY23 and FY24 capital budgets, \$700,000 in total. In addition, the Select Board approved the use of County ARPA funds for the purchase of a DPW front-end loader and a facilities vehicle totaling \$241,336. These items were originally part of the FY23 capital budget.

FY2024 capital plan expenditures funded by ARPA included:

- A mini-excavator for the DPW
- A replacement vehicle for the Deputy Chief of Police
- A replacement vehicle for the DPW Director

Water and Sewer Infrastructure

One of the key areas the ARPA legislation encourages investment in is water and sewer infrastructure. The Medfield Water and Sewer Board, with the approval of the Select Board, have requested over \$1 million in Norfolk County ARPA funding for infrastructure improvements at the town's wastewater treatment plant:

- Influent Screen: The screen is the first line of solids and debris removal from the influent waters that enter the Wastewater Treatment Plant. The more debris that can be removed in the initial treatment processes increase the efficiency of the plant.
 - Project cost: \$325,000



- Filtration System Fiberglass Repair: This includes the replacement of the fiberglass filter system and the installation of the sand media into the fiberglass chamber to allow the filtration system to function properly. The sand media is used to filter the water through the Wastewater Treatment Plant and is vital to the plant's operation and to maintain compliance with the federal Environmental Protection Administration and state Department of Environmental Protection.
 - Project cost: \$26,234
- UV System: The ultraviolet (UV) system is the "last line of defense" at the wastewater treatment plant before the treated effluent flows into the Charles River. The UV system uses a series of bulbs to kill bacteria and other microorganisms as it leaves the plant. The town was recently notified that its current system will no longer be supported by our current vendor. The town intends to use available ARPA funding to ensure this key piece of wastewater treatment infrastructure is replaced in order to maintain the quality of our water.
 - Project cost: \$370,000
- MXUs: A final tranche of new meter transceiver units ("MXUS") for Medfield residents will be ordered with these funds. These upgraded meters are enabled with technology that will allow residents to monitor their water usage in real-time, which could lead to prevention of costly leaks and promote water conservation. Once the meters arrive, DPW staff will proceed with installation, potentially in coordination with homeowners depending on the location of the individual meter.
 - Project cost: \$105,000
- Inflow and Infiltration Project: This project, a key part of the sewer enterprise's long-term capital improvement strategy, will develop a better understanding of the sources of extraneous flow occurring in an area near the Middle School. Following a significant rain event on December 17th and December 18th the flow meter in this area reached approximately 700 gallons per minute (1.0MGD). This is a substantial increase from the average sewer flow prior to the storm, approximately 200 gallons per minute (0.28MGD).
 - Project cost: \$220,000

In addition to these improvements, the town has secured approval from Norfolk County to have a full facility assessment plan completed for the Wastewater Treatment Plant. The plant was constructed and put into use in the 1970's. Since then, only minor upgrades have been done hence the need for investments outlined above. The facility assessment plan would be instrumental in recognizing what processes are deteriorating and what further improvements can be realized for a more efficient treatment system. It would assist with the plant's ability to satisfy current state and federal standards as new and modified compliance measures are introduced. The total cost of completing the study is estimated at \$270,000.

FY2025 to FY2029 Capital Improvement Plan

Department	Project #	Project	Funding Source	Total Project Cost	FY2025	FY2026	FY2027	FY2028	FY2029
Land Use, Building Inspections, Public Works	TWN 1	OpenGov Software	Capital Stabilization Fund	80,000	80,000				
Fire	MFD 1	Replace Engine 3	Tax Levy / Local Receipts	480,950	48,095	48,095	48,095	48,095	48,095
Fire	MFD 1	Structural Fire Gear	Capital Stabilization Fund	30,000		30,000			
Fire	MFD 11	Large and Small DIA Hose	Capital Stabilization Fund	91,000	91,000				
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			
Fire	MFD 21	Ladder 1	General Fund Debt	1,000,000				1,000,000	
Public Works	PW 10	Backhoe	Capital Stabilization Fund	180,000		180,000			
Public Works	PW 11	Ford F550	Capital Stabilization Fund	105,000	105,000				
Public Works	PW 17	6-Wheel Dump Truck	Capital Stabilization Fund	262,000	262,000				
Public Works	PW 18	6-Wheel Dump Truck	Capital Stabilization Fund	105,000		105,000			
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 19	Snow Blower	Capital Stabilization Fund	125,000			125,000		
Public Works	PW 20	Ford F550	Capital Stabilization Fund	105,000			105,000		
Public Works	PW 21	Dump Trailer	Capital Stabilization Fund	50,000			50,000		
Public Works	PW 24	Sweeper	Capital Stabilization Fund	200,000				200,000	
Public Works	PW 25	6 Wheel Dump Truck	Capital Stabilization Fund	200,000				200,000	
Public Works	PW 26	Cemetery Mower	Capital Stabilization Fund	17,000	17,000				
Public Works	PW 27	Wheel Loader	Capital Stabilization Fund	190,000					190,000
Public Works	PW 28	Sidewalk Paver	Capital Stabilization Fund	55,000					55,000
Public Works	PW 29	Variable Sign	Capital Stabilization Fund	30,000	30,000				
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
DPW Water Division	WATER 4	Ford F550	Water Enterprise Fund	100,000		100,000			
DPW Water Division	WATER 15	Water Main Replacement	Water Enterprise Fund	1,250,000	250,000	250,000	250,000	250,000	250,000
DPW Water Division	WATER 12	Ford F550	Water Enterprise Fund	100,000			100,000		
DPW Sewer Division	SEW 8	WWTP Improvement	Sewer Enterprise Fund	300,000		300,000			



Department	Project #	Project	Funding Source	Total Project Cost	FY2025	FY2026	FY2027	FY2028	FY2029
DPW Sewer Division	SEW 2	Infiltration and Inflow	Sewer Enterprise Fund	400,000		100,000	100,000	100,000	100,000
DPW Sewer Division	SEW 3	Holding Tanks	Sewer Enterprise Fund	400,000			400,000		
DPW Sewer Division	SEW 13	Asset Management Plan	Sewer Enterprise Fund	75,000	75,000				
DPW Sewer Division	SEW 12	Orchard Pump Station Upgrade	Sewer Enterprise Fund	120,000	120,000				
DPW Sewer Division	SEW 11	Indian Hill Pump Station Upgrade	Sewer Enterprise Fund	95,000	95,000				
Police	MPD 13	Police vehicle	Capital Stabilization Fund	33,000	33,000				
Police	MPD 18	AEDs	Capital Stabilization Fund	14,000		14,000			
Police	MPD 16	Police vehicle	Capital Stabilization Fund	59,000			59,000		
Police	MPD 17	Communications Upgrade	Capital Stabilization Fund	100,000				100,000	
Police	MPD 20	Taser Update	Capital Stabilization Fund	72,000	72,000				
Parks and Recreation	PARKS 10	Lighting at Metacomet Tennis	Capital Stabilization Fund/Parks and Recreation Revolving Fund/Earmark	150,000	150,000				
Parks and Recreation	PARKS 11	Stephen Hinkley Memorial Park - Parking Lot	Parks and Recreation Revolving Fund/Free Cash	113,000	113,000				
Parks and Recreation	PARKS 12	McCarthy Park Driveway-parking	Parks and Recreation Revolving Fund	200,000	200,000				
Parks and Recreation	PARKS 13	Metacomet Tennis Courts	Parks and Recreation Revolving Fund			TBD			
Information Technology	IT5	School Information Technology	Capital Stabilization Fund	1,200,000	300,000	300,000	300,000	300,000	
Information Technology	IT7	Town departmental computer and server upgrades	Capital Stabilization Fund	30,000		30,000			
Facilities	FACILITIES 4	Vehicle replacements	Capital Stabilization Fund	65,000	65,000				
FY2025 to FY2029 Total				10,776,950	2,703,095	2,399,095	2,694,095	2,795,095	1,240,095



FY2025 to FY2029 Capital Improvement Plan - Projects by Funding Source

Funding Source	FY25	FY26	FY27	FY28	FY29
Capital Stabilization Fund	1,270,000	844,000	1,384,000	985,000	430,000
General Fund Debt				1,000,000	
ALS Revolving Fund / Ambulance Revolving Fund		345,000			
Parks and Recreation Revolving Fund	315,000				
State Earmark	50,000				
Chapter 90	412,000	412,000	412,000	412,000	412,000
Free Cash	68,000				
Tax Levy / Local Receipts	48,095	48,095	48,095	48,095	
Sewer Enterprise Fund	290,000	400,000	500,000	100,000	100,000
Water Enterprise Fund	250,000	350,000	350,000	250,000	250,000
Grand Total	2,703,095	2,399,095	2,694,095	2,795,095	1,192,000



FY2025 to FY2029 Municipal Building Stabilization Fund - Projects

School Buildings	2025	2026	2027	2028	2029
Medfield High School					
Preventive Maintenance - AHU's	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
PM/Replacement - RTU's	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Misc. Site Work	10,000.00				
Electrical Upgrades	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Brick Façade Repair		50,000.00		50,000.00	
Window Sealants		25,000.00		25,000.00	
Medfield Outreach Work	20,000.00				
Window Weather stripping		10,000.00		10,000.00	
Fluid Pumps		5,000.00		5,000.00	
Additional Money for Court Repairs	125,000.00				
Paint Interior			20,000.00	20,000.00	20,000.00
Regrout tile			4,000.00	4,000.00	4,000.00
Acoustical Ceiling Replacement			40,000.00	40,000.00	40,000.00
Boiler Replacement (Green Communities)		100,000.00			
Blake Middle School					
PM/Replacement - RTU's	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Misc. Site Work	10,000.00	10,000.00	10,000.00		
PM - AHU's	20,000.00	20,000.00	20,000.00		
Interior Painting		25,000.00		25,000.00	
Windows @ Curtain Wall in Cafe			50,000.00	50,000.00	50,000.00
Carpet Replacement		60,000.00			
VCT/Flooring Replacement	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Brick Façade Repair (partial)		50,000.00		50,000.00	
Locker Room Renovations			75,000.00	75,000.00	75,000.00
Acoustic Ceilings	20,000.00	20,000.00	20,000.00		
Boiler Replacement (Green Communities)	100,000.00			20,000.00	20,000.00
Fluid Pumps	5,000.00	5,000.00			
Dale Street School					
Interior Improvements	50,000.00				
Asbestos Flooring Abatement/Replacement	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Carpet Replacement	20,000.00				
Wheelock					
Preventive Maintenance - Fan Coil Units	10,000.00				
Replace Valves Throughout	10,000.00				
Preventive Maintenance - Exhaust Fans	5,000.00				
Flooring / VCT Abatement	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Preventive Maintenance - Gym Units	25,000.00				
Replace Pneumatic Temp Controls (Green Com?)	100,000.00				
Door Installation@ Library		10,000.00			
Electrical upgrade			100,000.00		
Re-grout Tile @ plumbing fixtures		2,000.00	2,000.00	2,000.00	2,000.00
Memorial					
Preventive Maintenance - RTU's	5,000.00	5,000.00			
Misc. Site Work	12,000.00				
Carpet/VCT/Painting	25,000.00	20,000.00	20,000.00		
Grease Trap Replacement	12,000.00				
Interior Painting		20,000.00	20,000.00	20,000.00	20,000.00
Electrification project (debt service)		250,000.00			
Sprinkler Head Replacement		10,000.00			
District Wide					
Schilling Baseball Field Repair			1,200,000.00		
Turf Field Lights (debt service)			350,000.00		
Sealant Replacement (engineering / project)	10,000.00	50,000.00	50,000.00	50,000.00	50,000.00
New Storage Containers	50,000.00				
Roof Replacement (MSBA Roof Repair Program)		8,000,000.00			
Resurfacing of School Parking lots	250,000.00				
TOTALS - Schools	1,039,000.00	8,892,000.00	2,126,000.00	591,000.00	476,000.00



Town Buildings	2025	2026	2027	2028	2029
Town Hall					
Misc. Exterior Façade Repairs	20,000.00	20,000.00	20,000.00	5,000.00	5,000.00
PM/Replace? - AHU					
Carpet Replacement	40,000.00	40,000.00			
Preventive Maintenance - Vent exhaust fans	5,000.00	5,000.00			
Interior Improvements	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Sprinkler Work	10,000.00				
New Elevator Install			200,000.00		
Regrout Tile				2,000.00	2,000.00
Brick Façade Repair		25,000.00		25,000.00	
Sealant Replacement	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Window replacement		30,000.00		30,000.00	
Boiler Work		30,000.00			
Chiller Plant (Green Communities?)		200,000.00			
Paving			30,000.00		
Public Safety					
Basketball Court Repair	200,000.00				
Sprinkler Work	10,000.00				
Parks and Rec Building					
Misc Plumbing Repairs	6,000.00				
Misc Electrical Repairs	5,000.00				
COA					
Building Envelope Repair/Windows	10,000.00	10,000.00	10,000.00		
Sprinkler Work _ Dry System	10,000.00				
Exterior Painting	50,000.00				
Fluid pumps			5,000.00		
EPDM Roofing				5,000.00	5,000.00
Carpet Replacement		20,000.00			
Library					
EPDM Engineering	10,000.00				
Brick Facade Repair			5,000.00	5,000.00	5,000.00
Fire Alarm System Replacement	100,000.00				
Regrout Tile		3,000.00	3,000.00		
EPDM Roof		50,000.00			
ATC Computer Controls		25,000.00			
Fluid Pumps	5,000.00				
Paving			20,000.00		
Carpet			30,000.00	30,000.00	30,000.00
Interior Painting			35,000.00	35,000.00	35,000.00
Dry System Pipe Replacement			30,000.00		
RTU Repair		20,000.00			
Other Town Buildings					
Kingsbury Gristmill	20,000.00				
Dwight Derby House	10,000.00				
TOTAL Town Buildings	546,000.00	513,000.00	428,000.00	172,000.00	117,000.00
All Town Facilities					
ADA Improvements	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Roof Replacement				6,000,000.00	70,000.00
TOTAL All Town Facilities	556,000.00	523,000.00	438,000.00	6,182,000.00	197,000.00
Town and Schools	2025	2026	2027	2028	2028
Facilities Maintenance and Capital Plan	74,607.52				
Tri-County	6,147.00				
Emergency Repair Funding	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
TOTAL Town and Schools					
TOTALS for School and Town Buildings	1,850,755	9,590,000	2,739,000	6,948,000	848,000



Appendices



COMMUNITY PROFILE

OVERVIEW

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

Founded in 1651, Medfield was historically a farming community. The manufacture of ladies' straw 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, the land area is dominated by single-family homes. The town is a bedroom community close to Boston. There is a vibrant town center, even though there is a 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 a significant amount of conservation land in Town. These lands include 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 throughout the Town. Medfield's water resources include several ponds and the Charles River, which forms the town's western border with Millis and Sherborn.

GOVERNMENT

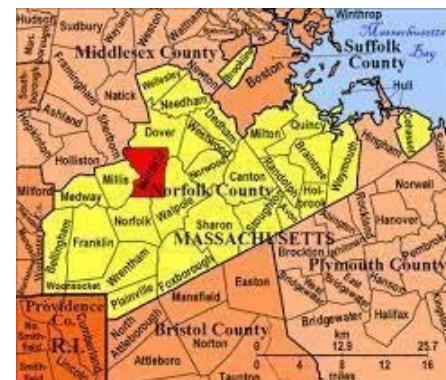
The Town operates under a Select Board/Open Town Meeting/Town Administrator form of government. The three-member, elected Select Board guides the Town and makes policy decisions. The Town Administrator is responsible for carrying out the policies and directions of the Select Board and for managing the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

Title	Name	Manner of Selection
Select Board Member	Eileen M. Murphy	Elected
Select Board Member	Gustave H. Murby	Elected
Select Board Member	Osler L. Peterson	Elected

Medfield has a decentralized local government with several elected boards and committees these include the Board of Assessors, Public Library Trustees, Park and Recreation Commissioners, Housing Authority, and Planning Board. The Select Board 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, located 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. The 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 area within its boundaries, including police and fire protection, a trash and recycling facility, public education grades K-12, a public library, outreach services, water and sewer services, street and drainage maintenance, senior services and programs, parks and recreational programs.

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 private septic systems. The Town operates five water wells located in three separate areas. A new Water Treatment Plant servicing Wells 3 and 4 was recently constructed.

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

EDUCATION

The Medfield Public Schools include the Amos Clark Kingsbury High School, the Thomas Blake Middle School, and three elementary schools (Memorial School, Ralph Wheelock School, and Dale Street School). Per the Massachusetts Department of Education enrollment data, approximately 2,504 students attended the Medfield Public Schools during the 2023-2024 school year. The student-teacher ratio is approximately



13-1. The public school budget in FY24 was approximately \$41.17 million, an increase of 4.23% over the previous year.

Per the Massachusetts Department of Education, the tables below represent enrollment figures per grade in the 2023-2024 school year:

Enrollment by Grade (2023-24)																	
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	SP	Total	
Dale Street	0	0	0	0	0	206	198	0	0	0	0	0	0	0	0	404	
Amos Clark Kingsbury High School	0	0	0	0	0	0	0	0	0	0	163	176	175	185	6	705	
Memorial School	42	193	177	0	0	0	0	0	0	0	0	0	0	0	0	412	
Ralph Wheelock School	9	0	0	207	182	0	0	0	0	0	0	0	0	0	0	398	
Thomas Blake Middle	0	0	0	0	0	0	0	193	192	200	0	0	0	0	0	585	
District	51	193	177	207	182	206	198	193	192	200	163	176	175	185	6	2,504	

REAL ESTATE

According to the Massachusetts Division of Local Services, residential properties comprise 94.8% of the town's taxable value, while commercial and industrial properties comprise 5.2%. In FY2024, the average single-family assessment was \$903,159, representing an increase of \$63,394 from FY2023. The average single-family tax bill was \$13,222. The FY 2024 tax rate is \$14.64.

Given its proximity and accessibility to Boston, the Town of Medfield real estate market continues to experience an increase in taxable value and new construction. Residential assessed value in FY2023 was \$3.3B against the prior year assessed value of \$2.88B, a growth of \$463M or 16%. Per the Massachusetts Department of Revenue, the town's income per capita is over double the state average.

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%
2023	\$3,286,762,506	\$99,972,305	\$31,488,600	\$47,847,830	\$3,466,071,241	94.8%
2024	\$3,546,674,474	\$108,478,748	\$33,720,700	\$52,331,790	\$3,741,205,712	94.8%



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%
2023	\$2,971,089,900	3,538	\$839,765	\$12,958	3.2%
2024	\$3,196,279,700	3,539	\$903,200	\$13,223	2.0%

According to the Town's February 2022 Housing Production Plan, Medfield's housing stock is primarily single-family homes. About 87 percent of households in Medfield are owner-occupied, and 13 percent are renter-occupied. In Norfolk County, 69 percent of households are owner-occupied, and in Massachusetts, 62 percent of households are owner-occupied. Most of Medfield's housing was built over the mid-20th Century. The highest-valued homes were built after 1980, with homes built in the period between 2007 and 2022 holding the highest values.

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 Select Board and Town Meeting approved the sale of the property known as "Hinkley South" for the development of 24 age-restricted housing units, 25 percent are affordable. This property is located off Ice House Road and adjacent to the Senior Center. In addition, a Special Town Meeting held in June 2022 approved the sale of portions of the former Medfield State Hospital to Trinity Financial for the redevelopment of the existing structures into 334 rental units, 25 percent of which will be set aside as affordable.



WORKFORCE AND EMPLOYMENT

Location	Labor Force	Employed	Unemployed	Unemployment Rate
Massachusetts	3,747,957	3,617,396	130,561	3.5%
Medfield	7,077	6,864	213	3%

Medfield's unemployment rate as of December 2023 was 3%, lower than the state's unemployment rate of 3.5%.

The Town's top ten largest taxpayers include electric, gas, and telecommunications utilities and several large landlords.

Medfield's Largest Taxpayers			
Name	Nature of Business	Total Assessed Value for FY2023	Percentage of Medfield Total Valuation
NSTAR Electric	Utility	\$25,397,600	.68%
LaneCo LLC	Real Estate	\$14,007,000	.37%
RK Medfield	Real Estate	\$13,267,800	.36%
Eversource	Utility	\$13,108,470	.35%
Kingsbury Club	Real Estate	\$9,510,800	.25%
BC Wilkens Glen LP	Real Estate	\$9,122,400	.24%
The Parc at Medfield LLC	Real Estate	\$8,901,100	.24%
Medfield Meadows LLC	Real Estate	\$5,488,600	.15%
Delcor Apts LLC	Real Estate	\$5,365,000	.14%
331 North Property LLC	Real Estate	\$5,040,900	.14%
Total		\$109,209,670	2.9%

LOCAL ECONOMY

According to the Massachusetts Department of Labor, in 2022, Medfield had 438 establishments that employed an average of 3,275 people per month. The highest-paying industries in Medfield are Electronic Markets, Agents, and Brokers followed by Managers of Companies and Enterprises. The lowest-paying industries include Accounting and Bookkeeping Services and wholesalers. The Town's largest private employers include Brothers Marketplace, the Kingsbury Club, and Shaw's Supermarket.



Top 10 Local Economy Industries

Description	No. of Establishments	Total Wages	Average Employment	Average Weekly Wages
<i>Total, All Industries</i>	438	\$218,308,023	3,275	\$1,282
Electronic Markets and Agents and Brokers	10	\$7,396,469	23	\$6,184
Management of Companies and Enterprises	4	\$3,308,312	11	\$5,965
Advertising, PR, and Related Services	5	\$1,447,416	5	\$5,860
Scientific Research and Development Services	10	\$25,270,476	108	\$4,521
Wholesale Trade	26	\$21,217,527	113	\$3,622
Merchant Wholesalers, nondurable goods	5	\$7,178,998	42	\$3,281
Professional and technical services	83	\$44,869,850	286	\$3,015
Securities, Commodity Contracts, Investments	10	\$2,239,477	15	\$2,840
Computer Systems Design and Related Services	16	\$5,895,540	42	\$2,710
Merchant Wholesalers, durable goods	11	\$6,642,060	48	\$2,684



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.

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.

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.”)

ISSUER COMMENT

29 March 2023

RATING

Issuer Rating ¹

Aa1	No Outlook
-----	------------

Analyst Contacts

Nathan Carley +1.312.706.9958

Associate Lead Analyst

nathan.carley@moodys.com

Thomas Jacobs +1.212.553.0131

Senior Vice President/Manager

thomas.jacobs@moodys.com

CLIENT SERVICES

Americas 1-212-553-1653

Asia Pacific 852-3551-3077

Japan 81-3-5408-4100

EMEA 44-20-7772-5454

Town of Medfield, MA

Annual comment on Medfield

Issuer profile

The Town of Medfield is located in Norfolk County in southeastern Massachusetts, about 20 miles southwest of Boston.

Key indicators

Exhibit 1
Medfield (Town of) MA

	2018	2019	2020	2021	Aa Medians
Economy					
Resident income ratio (%)	232.5%	232.1%	238.3%	260.0%	115.4%
Full Value (\$000)	\$2,639,413	\$2,801,486	\$2,801,486	\$2,985,655	\$2,728,197
Population	12,748	12,841	12,926	12,775	23,462
Full value per capita (\$)	\$207,045	\$218,167	\$216,733	\$233,711	\$108,666
Economic growth metric (%)	N/A	0.7%	0.5%	0.7%	-0.6%
Financial Performance					
Revenue (\$000)	\$73,968	\$78,630	\$82,030	\$81,277	\$50,065
Available fund balance (\$000)	\$10,336	\$13,440	\$15,546	\$17,670	\$25,773
Net unrestricted cash (\$000)	\$30,304	\$29,556	\$30,895	\$33,319	\$34,793
Available fund balance ratio (%)	14.0%	17.1%	19.0%	21.7%	51.2%
Liquidity ratio (%)	41.0%	37.6%	37.7%	41.0%	69.5%
Leverage					
Debt (\$000)	\$46,099	\$40,914	\$35,948	\$31,926	\$35,801
Adjusted net pension liabilities (\$000)	\$48,596	\$47,610	\$56,826	\$61,591	\$58,004
Adjusted net OPEB liabilities (\$000)	\$49,876	\$49,050	\$59,023	\$48,553	\$6,701
Other long-term liabilities (\$000)	\$1,297	\$1,211	\$1,269	\$1,370	\$1,659
Long-term liabilities ratio (%)	197.2%	176.5%	186.6%	176.5%	248.8%
Fixed costs					
Implied debt service (\$000)	\$0	\$3,397	\$2,983	\$2,574	\$2,504
Pension tread water contribution (\$000)	\$1,577	\$1,917	\$1,819	\$1,596	\$1,672
OPEB contributions (\$000)	\$1,866	\$1,794	\$1,810	\$1,775	\$193
Implied cost of other long-term liabilities (\$000)	\$0	\$96	\$88	\$91	\$113
Fixed-costs ratio (%)	4.7%	9.2%	8.2%	7.4%	11.2%

For definitions of the metrics in the table above please refer to the [US Cities and Counties Methodology](#) or see the Glossary in the Appendix below. Metrics represented as N/A indicate the data were not available at the time of publication. The medians come from our most recently published [US Cities and Counties Median Report](#).

The Economic Growth metric cited above compares the five-year CAGR of real GDP for Boston-Cambridge-Newton, MA-NH Metropolitan Statistical Area to the five-year CAGR of real GDP for the US.

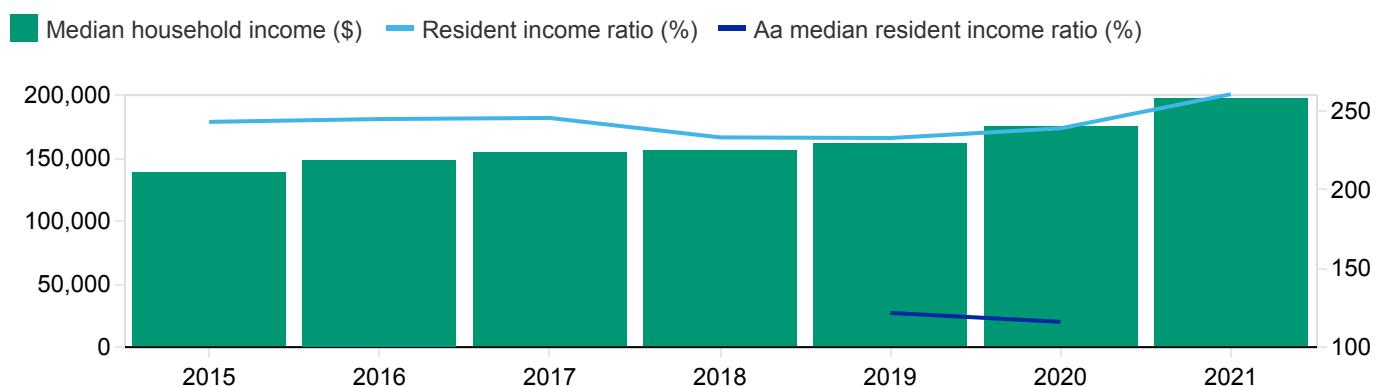
Sources: US Census Bureau, Medfield (Town of) MA's financial statements and Moody's Investors Service, US Bureau of Economic Analysis

Credit overview

Economy

Exhibit 2

Resident Income



Source: Moody's Investors Service

Financial performance

Exhibit 3

Fund Balance



Source: Moody's Investors Service

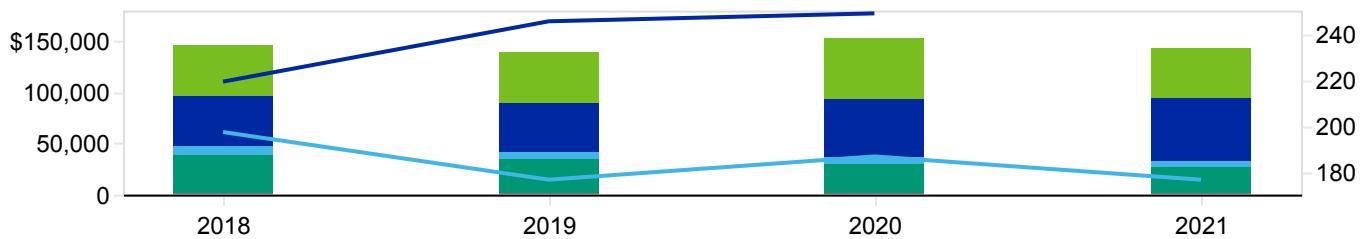
This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moodys.com> for the most updated credit rating action information and rating history.

Leverage

Exhibit 4

Total Primary Government - Long Term Liabilities

■ Governmental Debt ■ Business-Type Activity Debt ■ Adjusted net pension liabilities
■ Adjusted net other post-employment liabilities ■ Other long-term liabilities ■ Long-term liabilities ratio (%)
— Aa median long-term liabilities ratio (%)



Source: Moody's Investors Service

Appendix

Exhibit 5 Key Indicators Glossary

	Definition	Typical Source*
Economy		
Resident income ratio	Median Household Income (MHI) for the city or county, adjusted for Regional Price Parity (RPP), as a % of the US MHI	MHI: US Census Bureau RPP: US Bureau of Economic Analysis
Full value	Estimated market value of taxable property in the city or county	State repositories; audited financial statements; continuing disclosures
Population	Population of the city or county	US Census Bureau
Full value per capita	Full value / population	
Economic growth metric	Five year CAGR of real GDP for Metropolitan Statistical Area or county minus the five-year CAGR of real GDP for the US	Real GDP: US Bureau of Economic Analysis
Financial performance		
Revenue	Sum of revenue from total governmental funds, operating and non-operating revenue from total business-type activities, and non-operating revenue from internal services funds, excluding transfers and one-time revenue, e.g., bond proceeds or capital contributions	Audited financial statements
Available fund balance	Sum of all fund balances that are classified as unassigned, assigned or committed in the total governmental funds, plus unrestricted current assets minus current liabilities from the city's or county's business-type activities and internal services funds	Audited financial statements
Net unrestricted cash	Sum of unrestricted cash in governmental activities, business type activities and internal services fund, net of short-term debt	Audited financial statements
Available fund balance ratio	Available fund balance (including net current assets from business-type activities and internal services funds) / Revenue	
Liquidity ratio	Net unrestricted cash / Revenue	
Leverage		
Debt	Outstanding long-term bonds and all other forms of long-term debt across the governmental and business-type activities, including debt of another entity for which it has provided a guarantee disclosed in its financial statements	Audited financial statements; official statements
Adjusted net pension liabilities (ANPL)	Total primary government's pension liabilities adjusted by Moody's to standardize the discount rate used to compute the present value of accrued benefits	Audited financial statements; Moody's Investors Service
Adjusted net OPEB liabilities (ANOL)	Total primary government's net other post-employment benefit (OPEB) liabilities adjusted by Moody's to standardize the discount rate used to compute the present value of accrued benefits	Audited financial statements; Moody's Investors Service
Other long-term liabilities (OLTL)	Miscellaneous long-term liabilities reported under the governmental and business-type activities entries	Audited financial statements
Long-term liabilities ratio	Debt + ANPL + ANOL + OLTL / Revenue	
Fixed costs		
Implied debt service	Annual cost to amortize city or county's long-term debt over 20 years with level payments	Audited financial statements; official statements; Moody's Investors Service
Pension tread water contribution	Pension contribution necessary to prevent reported unfunded pension liabilities from growing, year over year, in nominal dollars, if all actuarial assumptions are met	Audited financial statements; Moody's Investors Service
OPEB contribution	City or county's actual contribution in a given period	Audited financial statements
Implied cost of OLTL	Annual cost to amortize city or county's other long-term liabilities over 20 years with level payments	Audited financial statements; Moody's Investors Service
Fixed-costs ratio	Implied debt service + Pension tread water + OPEB contributions + Implied cost of OLTL / Revenue	

*Note: If typical data source is not available then alternative sources or proxy data may be considered. For more detailed definitions of the metrics listed above please refer to the [US City and Counties Methodology](#).

Source: Moody's Investors Service

Endnotes

1 Issuer Rating reflects the government's ability to repay debt and debt-like obligations without consideration of any pledge, security or structural features. In some circumstances, credit characteristics are sufficient to result in a GO bond rating that is higher than the Issuer Rating. Local governments with Moody's rated debt outstanding will have separate ratings detailed by security pledge on their Moody's.com issuer page and credit opinions explaining our credit view for each rating.

© 2023 Moody's Corporation, Moody's Investors Service, Inc., Moody's Analytics, Inc. and/or their licensors and affiliates (collectively, "MOODY'S"). All rights reserved. CREDIT RATINGS ISSUED BY MOODY'S CREDIT RATINGS AFFILIATES ARE THEIR CURRENT OPINIONS OF THE RELATIVE FUTURE CREDIT RISK OF ENTITIES, CREDIT COMMITMENTS, OR DEBT OR DEBT-LIKE SECURITIES, AND MATERIALS, PRODUCTS, SERVICES AND INFORMATION PUBLISHED BY MOODY'S (COLLECTIVELY, "PUBLICATIONS") MAY INCLUDE SUCH CURRENT OPINIONS. MOODY'S DEFINES CREDIT RISK AS THE RISK THAT AN ENTITY MAY NOT MEET ITS CONTRACTUAL FINANCIAL OBLIGATIONS AS THEY COME DUE AND ANY ESTIMATED FINANCIAL LOSS IN THE EVENT OF DEFAULT OR IMPAIRMENT. SEE APPLICABLE MOODY'S RATING SYMBOLS AND DEFINITIONS PUBLICATION FOR INFORMATION ON THE TYPES OF CONTRACTUAL FINANCIAL OBLIGATIONS ADDRESSED BY MOODY'S CREDIT RATINGS. CREDIT RATINGS DO NOT ADDRESS ANY OTHER RISK, INCLUDING BUT NOT LIMITED TO: LIQUIDITY RISK, MARKET VALUE RISK, OR PRICE VOLATILITY. CREDIT RATINGS, NON-CREDIT ASSESSMENTS ("ASSESSMENTS"), AND OTHER OPINIONS INCLUDED IN MOODY'S PUBLICATIONS ARE NOT STATEMENTS OF CURRENT OR HISTORICAL FACT. MOODY'S PUBLICATIONS MAY ALSO INCLUDE QUANTITATIVE MODEL-BASED ESTIMATES OF CREDIT RISK AND RELATED OPINIONS OR COMMENTARY PUBLISHED BY MOODY'S ANALYTICS, INC. AND/OR ITS AFFILIATES. MOODY'S CREDIT RATINGS, ASSESSMENTS, OTHER OPINIONS AND PUBLICATIONS DO NOT CONSTITUTE OR PROVIDE INVESTMENT OR FINANCIAL ADVICE, AND MOODY'S CREDIT RATINGS, ASSESSMENTS, OTHER OPINIONS AND PUBLICATIONS ARE NOT AND DO NOT PROVIDE RECOMMENDATIONS TO PURCHASE, SELL, OR HOLD PARTICULAR SECURITIES. MOODY'S CREDIT RATINGS, ASSESSMENTS, OTHER OPINIONS AND PUBLICATIONS DO NOT COMMENT ON THE SUITABILITY OF AN INVESTMENT FOR ANY PARTICULAR INVESTOR. MOODY'S ISSUES ITS CREDIT RATINGS, ASSESSMENTS AND OTHER OPINIONS AND PUBLISHES ITS PUBLICATIONS WITH THE EXPECTATION AND UNDERSTANDING THAT EACH INVESTOR WILL, WITH DUE CARE, MAKE ITS OWN STUDY AND EVALUATION OF EACH SECURITY THAT IS UNDER CONSIDERATION FOR PURCHASE, HOLDING, OR SALE.

MOODY'S CREDIT RATINGS, ASSESSMENTS, OTHER OPINIONS, AND PUBLICATIONS ARE NOT INTENDED FOR USE BY RETAIL INVESTORS AND IT WOULD BE RECKLESS AND INAPPROPRIATE FOR RETAIL INVESTORS TO USE MOODY'S CREDIT RATINGS, ASSESSMENTS, OTHER OPINIONS OR PUBLICATIONS WHEN MAKING AN INVESTMENT DECISION. IF IN DOUBT YOU SHOULD CONTACT YOUR FINANCIAL OR OTHER PROFESSIONAL ADVISER.

ALL INFORMATION CONTAINED HEREIN IS PROTECTED BY LAW, INCLUDING BUT NOT LIMITED TO, COPYRIGHT LAW, AND NONE OF SUCH INFORMATION MAY BE COPIED OR OTHERWISE REPRODUCED, REPACKAGED, FURTHER TRANSMITTED, TRANSFERRED, DISSEMINATED, REDISTRIBUTED OR RESOLD, OR STORED FOR SUBSEQUENT USE FOR ANY SUCH PURPOSE, IN WHOLE OR IN PART, IN ANY FORM OR MANNER OR BY ANY MEANS WHATSOEVER, BY ANY PERSON WITHOUT MOODY'S PRIOR WRITTEN CONSENT.

MOODY'S CREDIT RATINGS, ASSESSMENTS, OTHER OPINIONS AND PUBLICATIONS ARE NOT INTENDED FOR USE BY ANY PERSON AS A BENCHMARK AS THAT TERM IS DEFINED FOR REGULATORY PURPOSES AND MUST NOT BE USED IN ANY WAY THAT COULD RESULT IN THEM BEING CONSIDERED A BENCHMARK.

All information contained herein is obtained by MOODY'S from sources believed by it to be accurate and reliable. Because of the possibility of human or mechanical error as well as other factors, however, all information contained herein is provided "AS IS" without warranty of any kind. MOODY'S adopts all necessary measures so that the information it uses in assigning a credit rating is of sufficient quality and from sources MOODY'S considers to be reliable including, when appropriate, independent third-party sources. However, MOODY'S is not an auditor and cannot in every instance independently verify or validate information received in the credit rating process or in preparing its Publications.

To the extent permitted by law, MOODY'S and its directors, officers, employees, agents, representatives, licensors and suppliers disclaim liability to any person or entity for any indirect, special, consequential, or incidental losses or damages whatsoever arising from or in connection with the information contained herein or the use of or inability to use any such information, even if MOODY'S or any of its directors, officers, employees, agents, representatives, licensors or suppliers is advised in advance of the possibility of such losses or damages, including but not limited to: (a) any loss of present or prospective profits or (b) any loss or damage arising where the relevant financial instrument is not the subject of a particular credit rating assigned by MOODY'S.

To the extent permitted by law, MOODY'S and its directors, officers, employees, agents, representatives, licensors and suppliers disclaim liability for any direct or compensatory losses or damages caused to any person or entity, including but not limited to by any negligence (but excluding fraud, willful misconduct or any other type of liability that, for the avoidance of doubt, by law cannot be excluded) on the part of, or any contingency within or beyond the control of, MOODY'S or any of its directors, officers, employees, agents, representatives, licensors or suppliers, arising from or in connection with the information contained herein or the use of or inability to use any such information.

NO WARRANTY, EXPRESS OR IMPLIED, AS TO THE ACCURACY, TIMELINESS, COMPLETENESS, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OF ANY CREDIT RATING, ASSESSMENT, OTHER OPINION OR INFORMATION IS GIVEN OR MADE BY MOODY'S IN ANY FORM OR MANNER WHATSOEVER.

Moody's Investors Service, Inc., a wholly-owned credit rating agency subsidiary of Moody's Corporation ("MCO"), hereby discloses that most issuers of debt securities (including corporate and municipal bonds, debentures, notes and commercial paper) and preferred stock rated by Moody's Investors Service, Inc. have, prior to assignment of any credit rating, agreed to pay to Moody's Investors Service, Inc. for credit ratings opinions and services rendered by it fees ranging from \$1,000 to approximately \$5,000,000. MCO and Moody's Investors Service also maintain policies and procedures to address the independence of Moody's Investors Service credit ratings and credit rating processes. Information regarding certain affiliations that may exist between directors of MCO and rated entities, and between entities who hold credit ratings from Moody's Investors Service, Inc. and have also publicly reported to the SEC an ownership interest in MCO of more than 5%, is posted annually at www.moodys.com under the heading "Investor Relations — Corporate Governance — Charter Documents - Director and Shareholder Affiliation Policy."

Additional terms for Australia only: Any publication into Australia of this document is pursuant to the Australian Financial Services License of MOODY'S affiliate, Moody's Investors Service Pty Limited ABN 61 003 399 657 AFSL 336969 and/or Moody's Analytics Australia Pty Ltd ABN 94 105 136 972 AFSL 383569 (as applicable). This document is intended to be provided only to "wholesale clients" within the meaning of section 761G of the Corporations Act 2001. By continuing to access this document from within Australia, you represent to MOODY'S that you are, or are accessing the document as a representative of, a "wholesale client" and that neither you nor the entity you represent will directly or indirectly disseminate this document or its contents to "retail clients" within the meaning of section 761G of the Corporations Act 2001. MOODY'S credit rating is an opinion as to the creditworthiness of a debt obligation of the issuer, not on the equity securities of the issuer or any form of security that is available to retail investors.

Additional terms for Japan only: Moody's Japan K.K. ("MJKK") is a wholly-owned credit rating agency subsidiary of Moody's Group Japan G.K., which is wholly-owned by Moody's Overseas Holdings Inc., a wholly-owned subsidiary of MCO. Moody's SF Japan K.K. ("MSFJ") is a wholly-owned credit rating agency subsidiary of MJKK. MSFJ is not a Nationally Recognized Statistical Rating Organization ("NRSRO"). Therefore, credit ratings assigned by MSFJ are Non-NRSRO Credit Ratings. Non-NRSRO Credit Ratings are assigned by an entity that is not a NRSRO and, consequently, the rated obligation will not qualify for certain types of treatment under U.S. laws. MJKK and MSFJ are credit rating agencies registered with the Japan Financial Services Agency and their registration numbers are FSA Commissioner (Ratings) No. 2 and 3 respectively.

MJKK or MSFJ (as applicable) hereby disclose that most issuers of debt securities (including corporate and municipal bonds, debentures, notes and commercial paper) and preferred stock rated by MJKK or MSFJ (as applicable) have, prior to assignment of any credit rating, agreed to pay to MJKK or MSFJ (as applicable) for credit ratings opinions and services rendered by it fees ranging from JPY100,000 to approximately JPY550,000,000.

MJKK and MSFJ also maintain policies and procedures to address Japanese regulatory requirements.

REPORT NUMBER

1360772

CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454