

# GFOA Distinguished Budget Award

## A Guide to Best Practices

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**ASSOCIATION OF TOWN FINANCE COMMITTEES  
NOVEMBER 2, 2024**

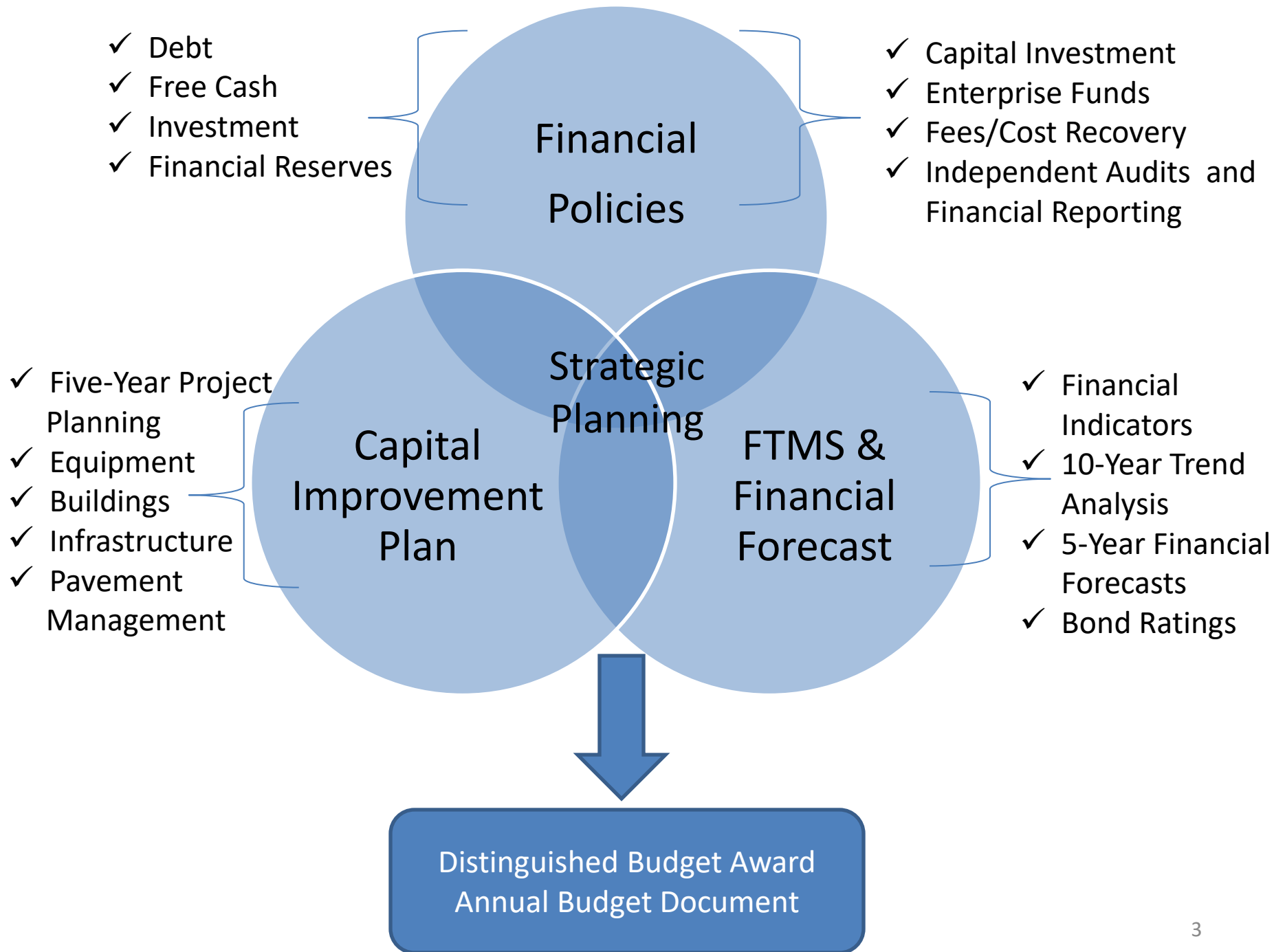
**TRAVIS AHERN, TOWN ADMINISTRATOR  
HOLLISTON, MA**

**FRANK GERVASIO, ASSISTANT TOWN ADMINISTRATOR  
MEDFIELD, MA**

# Overview

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- GFOA Distinguished Budget Award
  - Best Practices in Public Budgeting
- What information to look for and where to find it
  - The anatomy of a good budget
- Questions you should be asking



# Overview

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- There is no mandated format for budget documents
- Every town is different in terms of its formal structure, culture and informal practices
- There are no right or wrong approaches, but there are best practices that can provide common ground for those involved in the budget process

# GFOA BEST PRACTICES

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- **Government Finance Officers Association (GFOA) Distinguished Budget Award**
  - Only national awards program in governmental budgeting
  - Promotes best practices in public budgeting
  - Focus on information, transparency and accountability
  - Provides independent review and critique of a municipality's budget documents
  - Only good for one year so there is a focus on continuous improvement

# GFOA BEST PRACTICES

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- Evaluation criteria is based upon the four essential purposes a budget must serve as:
  - Policy Document—identifies the Town’s financial goals, objectives and guiding policies;
  - Financial Plan—presents the Town’s current financial condition, stating assumptions and projecting where things are headed based upon those assumptions;
  - Operations Guide—describes the municipal services and operations, measuring their efficiency and effectiveness;
  - Communications Device—articulates the Town’s challenges and priorities, goals and objectives.

# GFOA DISTINGUISHED BUDGET AWARD

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- Three reviewers somewhere across the country review your budget based upon twenty-seven different evaluation criteria
- Reviewers must rate your budget as “Proficient” in the various categories to qualify
- Failure to be rated as proficient in any one of the fourteen mandatory criteria results in disqualification. These fourteen requirements represent the minimum standards of a quality budget document and process.

# GFOA BEST PRACTICES

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- **Mandatory Criteria #1:** The document shall include a table of contents that makes it easier to locate information in the document.
  - Detailed indices preceding individual sections can be helpful, but they are not a substitute for a single comprehensive table of contents. Care should be taken in developing budget or electronic page number references in the table of contents, so they agree with the related page numbers in the budget document or electronic submission.



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# GFOA BEST PRACTICES

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- **Mandatory Criteria #2:** The document shall include a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes. The message may take one of several forms (e.g., transmittal letter, budget summary section).
  - This criterion requires a summary explanation of key issues and decisions made during the budget process. The budget message also should address the ramifications of these decisions. It is recommended that the total amount of the budget be included in the budget message.

- **Medfield's Budget Message includes:**
  - Newly funded initiatives included in upcoming budget
  - Summary analysis of the Town's financial condition & outlook/"compliance" with financial policies
  - Summary of the Capital Budget Expenditures and Free Cash appropriations
  - A look forward of ongoing budgetary pressures the Town will need to continue to monitor

<b>FY2024 Financial Policy Measure of Compliance</b>		
	<b>FY2023 Approved</b>	<b>FY2024 Estimated</b>
	1-Jul-22	1-Jul-23
<b>General Fund Expenditures*</b>	\$67,862,757	\$69,243,337
<b>Total Reserves</b>	\$5,915,438	\$6,953,788
<b>Reserves as a % of General Fund Expenditures</b>	<b>8.70%</b>	<b>10.04%</b>
<b>Total Reserves</b>	<b>\$5,915,438</b>	<b>\$6,953,788</b>
Reserves required to meet 7.5%	\$5,089,707	\$5,193,250
<i>Budget Met 7.5% Requirement</i>	<b>YES</b>	<b>YES</b>
Excess or Shortfall in Reserves to Meet 7.5%	\$825,731	\$1,760,538
Reserves required to meet 9.0%	\$6,107,648	\$6,231,900
<i>Budget Met 9.0% Requirement</i>	<b>NO</b>	<b>YES</b>
Excess or Shortfall in Reserves to Meet 9.0%	-\$192,210	\$721,888
<b>Free Cash Balance</b>	<b>\$1,729,299</b>	<b>\$1,773,186</b>
Free Cash as a % of Gen Fund Expenditures	2.55%	2.56%
<i>Budget Met 2.5% Requirement</i>	<b>YES</b>	<b>YES</b>
Free Cash Required by Policy	\$1,696,569	\$1,731,083
Difference in Free Cash Balance vs Required	\$32,730	\$42,103
<i>* Per Financial Policy</i>		

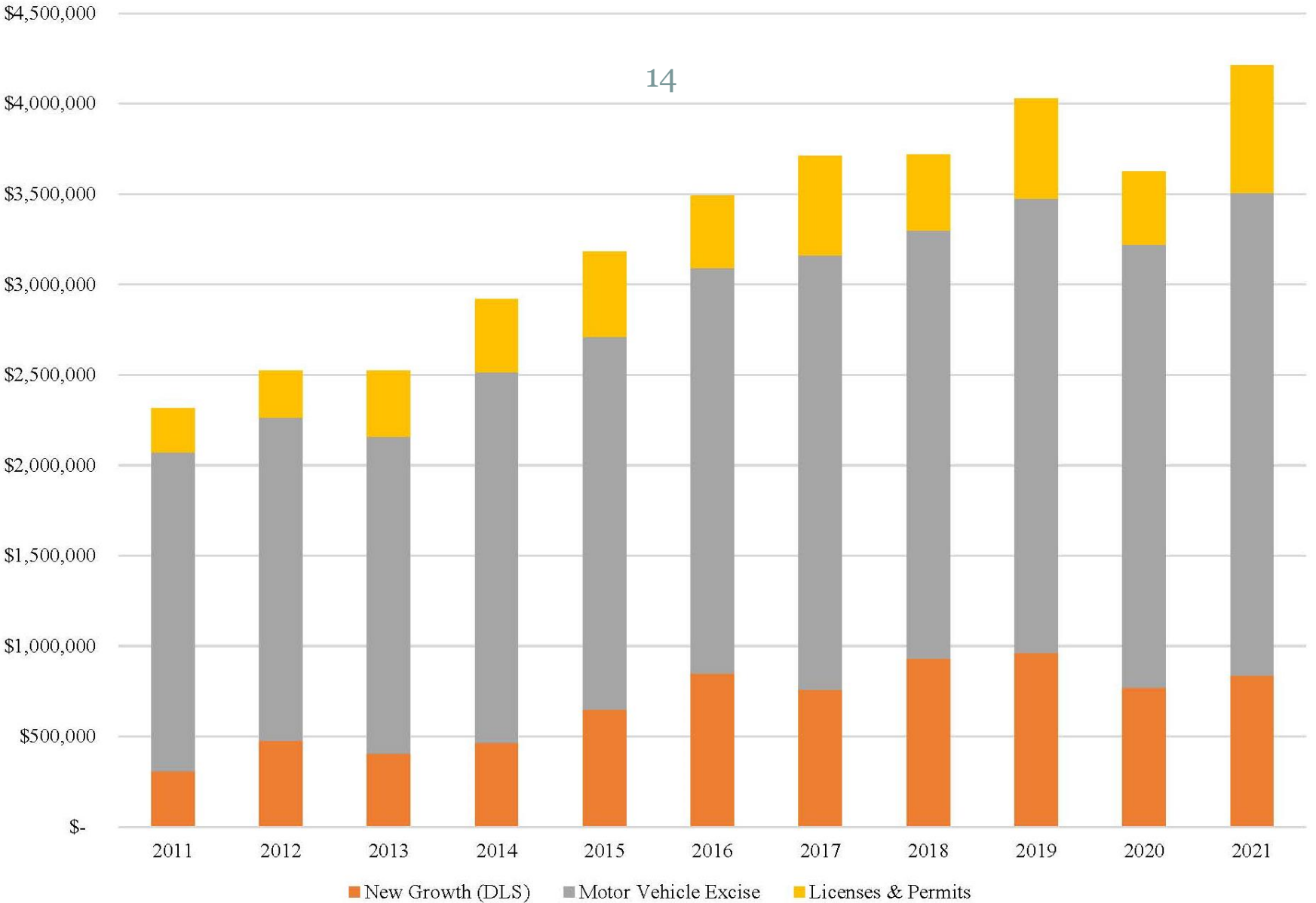
# GFOA BEST PRACTICES

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- **Mandatory Criteria #3:** The document should provide an overview of significant budgetary items and trends. An overview should be presented within the budget document either in a separate section (e.g., executive summary) or integrated within the transmittal letter or as a separate budget-in-brief document.
  - The intent of this criterion is to help readers quickly understand major budgetary items and trends (revenues, expenditures, and capital). Highlighting, indentation, bullet points, outlines, tables, or graphs may help in communicating this information. If a budget-in brief is published as a separate document, inclusion of easy to read summary financial information in the main budget document is encouraged.

Revenue Subset: Economic Indicators Tracking

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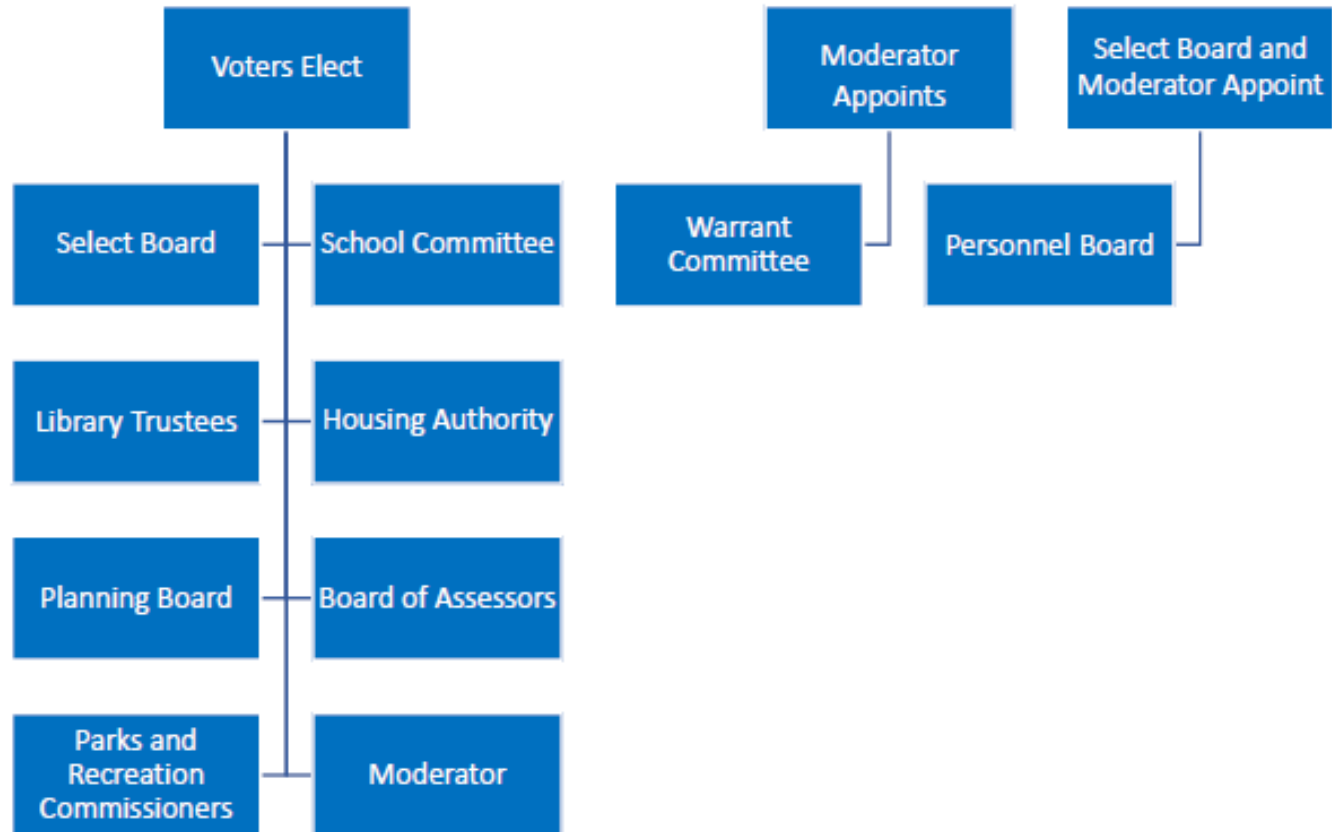


# GFOA BEST PRACTICES

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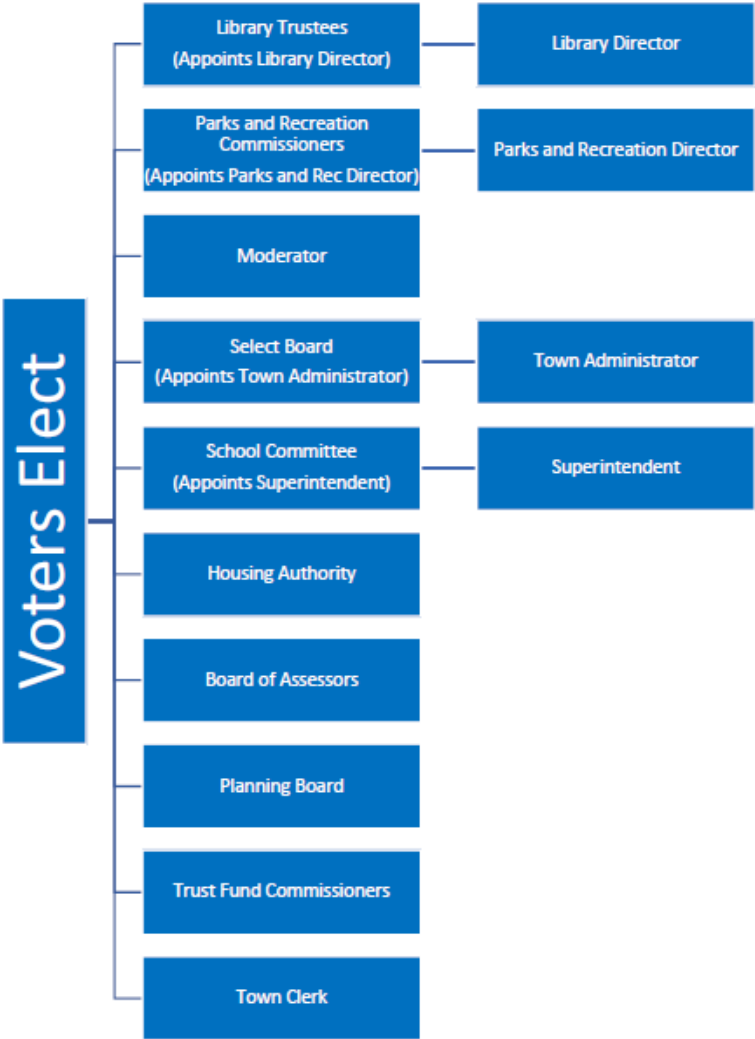
- **Mandatory Criteria #4: The document shall include an organization chart(s) for the entire entity.**
  - This criterion requires that an organizational chart be presented only for the overall entity. Organizational charts for individual units are not required. When organizational charts are provided for individual units within the entity, those charts should be presented in such a way as to underscore the link between the individual unit and the overall entity.
  - Be consistent in how the organizational charts are presented throughout the document

## Organizational Chart – Boards & Committees





Organizational Chart – Elected Boards, Committees & Appointments



# GFOA BEST PRACTICES

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- **Mandatory Criteria #5:** The document should include a coherent statement of entity-wide long-term financial policies.
  - Financial policies that should be included (but not limited to) and formally adopted relate to: (1) financial planning policies, (2) revenue policies, and (3) expenditure policies. The entity should adopt a policy(s) that supports a financial planning process that assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, and cash management and investment policies.

# GFOA BEST PRACTICES

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- **Mandatory Criteria #6:** The document shall describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year. It also should describe the procedures for amending the budget after adoption.
- This criterion requires a concise narrative description of the budget process, including an explanation of relevant legal or policy requirements. This description should include the internal process to prepare the budget, the opportunities for public input, and the actual adoption of the budget. A budget calendar should be included (noting both key operating and capital dates), although its format may vary.

## Budget Calendar

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

# GFOA BEST PRACTICES

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- **Mandatory Criteria #7:** The document shall present a summary of major revenues and expenditures, as well as other financing sources and uses, to provide an overview of the total resources budgeted by the organization.
  - This criterion requires a summary of the revenues and other financing sources and expenditures and other financing uses of all appropriated funds in one place in the budget document. Other funds may be included in this schedule, but appropriated funds must be included. Both revenues and other financing sources and expenditures and other financing uses must be presented either (1) together in a single schedule OR (2) in separate but adjacent/sequential schedules OR (3) in a matrix. Merely showing fund totals in a summary schedule is not proficient.

## Tax Levy

*(Real Estate Taxes for Residential, Commercial, Industrial & Personal Property)*

The primary source of revenue for the Town of Holliston (and all municipalities in the Commonwealth) is the Tax Levy. In the FY2024 Town Administrator Recommended budget, taxes account for 78.86% of all estimated General Fund operating revenue, including the excluded debt service of \$373,650 which is raised outside of the Prop. 2 ½ Levy. In FY2023, 86.33% of Tax Levy was attributed to residential properties, with CIP (Commercial, Industrial, Personal Property) making up the other 13.67% of Levy.

For purposes of taxation, real property includes land and buildings and improvements erected or affixed to land. Personal property consists of stock, inventory, furniture, fixtures, and machinery. The Town's Board of Assessors determines the value of all taxable land, which is revalued at fair market value every five years and updated every year. Personal property is also reviewed annually by the Board of Assessors to determine values.

Under the provisions of Proposition 2 ½, aggregate property taxes may not exceed 2.5% of their "full and fair cash value" – this is referred to as the "Levy Ceiling." In addition, annual levy increases cannot be greater than 2.5% of the previous year's "Levy Limit" plus the New Growth (see Glossary) in taxes added from any new properties, renovation to existing properties, or condominium conversions. Assessors are required to submit information on New Growth in the tax base for approval by MassDOR's DLS as part of the tax rate setting process.

The maximum Tax Levy for FY2024 (or Levy Limit) is estimated in the Town Administrator Recommended Budget to be \$56,861,536 (before excluded debt service), which is the prior year's Levy Limit (\$55,157,596) with an additional 2.5% (\$1,378,940) and a FY2024 New Growth estimate of \$325,000. The certified New Growth from FY2023 has increased the Levy Limit above prior year projections by coming in at \$1.5 million in FY2023, rather than the assumed \$325,000. The

# GFOA BEST PRACTICES

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- **Mandatory Criteria #8:** The document must include summaries of revenues and other financing sources, and of expenditures and other financing uses for the prior year actual, the current year budget and/or estimated current year actual, and the proposed budget year.
  - This criterion requires a schedule(s) that includes both revenues and other financing sources and expenditures and other financing uses for at least three budget periods (prior year actual, current year, and budget year).

	FY2022 Recap	FY2023 Recap	FY2024 Budget
Total Property Tax Levy	\$52,099,181	\$53,755,556	\$54,882,170
State Aid	\$8,116,943	\$8,384,126	\$8,481,363
Local Receipts	\$3,845,816	\$4,184,381	\$4,307,337
Other Available General Funds*	\$3,884,471	\$3,336,780	\$3,391,379
Free Cash	\$1,493,500	\$3,225,000	\$2,237,139
Enterprise Fund Allocated Expenses	\$2,516,105	\$2,298,280	\$2,263,466
<b>Total Revenue</b>	<b>\$71,956,016</b>	<b>\$75,184,123</b>	<b>\$75,562,854</b>

## 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 FY2024. 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 FY2024 is \$2.150 million while FY2022 actual collections were \$2.280 million. This is the Town's largest local receipt and is approximately 50% of total local receipts.



	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Per Recap</b>	<b>FY2024 Estimate</b>
Motor Vehicle Excise	\$2,445,739	\$2,280,299	\$2,150,000	\$2,150,000
Meals	\$135,557	\$195,721	\$150,000	\$175,000
Penalties and Interest on Taxes	\$141,777	\$87,195	\$75,000	\$75,000
Payments in Lieu of Taxes	\$2,623	\$4,359	\$2,624	\$2,624
Fees	\$77,474	\$55,990	\$50,000	\$50,000
Rentals	\$257,137	\$268,254	\$261,307	\$196,513
Schools	\$5,476	\$66,836	\$500	\$500
Library	-	-	-	-
Cemetery	\$36,355	\$40,880	\$35,000	\$35,000
Recreation	-	-	-	-
Other Departmental Revenue	\$587,996	\$454,236	\$339,350	\$277,350
Licenses and Permits	\$863,641	\$757,758	\$690,600	\$690,600
Special Assessments	\$229,377	\$155,892	\$101,250	\$101,250
Fines and Forfeitures	\$3,814	\$6,825	\$3,750	\$3,500
Investment Income	\$42,275	\$65,648	\$300,000	\$500,000
Medicaid Reimbursement	\$32,473	\$132,365	\$25,000	\$50,000
MSBA Reimbursements	\$183,453	\$126,347	-	-
Misc. Non-Recurring	-	-	-	-
<b>Total Local Receipts</b>	<b>\$5,045,217</b>	<b>\$4,698,605</b>	<b>\$4,184,381</b>	<b>\$4,307,337</b>

# GFOA BEST PRACTICES

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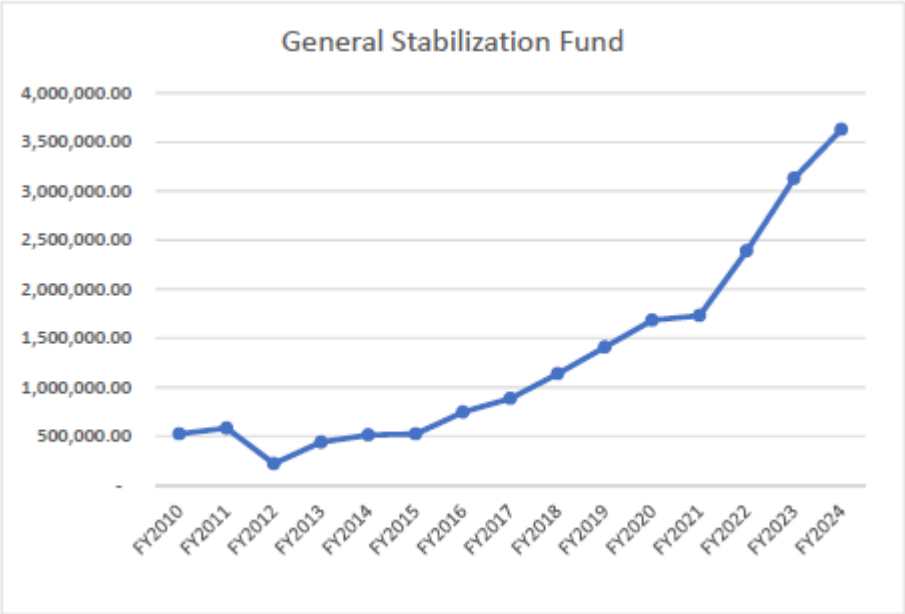
- **Mandatory Criteria #9:** The document shall include projected changes in fund balances, as defined by the entity in the document, for appropriated governmental funds included in the budget presentation.
  - This criterion requires that beginning and ending fund balances, as defined by the entity in the budget document, be shown for the budget year, as well as revenues, expenditures, and other financing sources/uses.
  - What is happening with stabilization fund, free cash?
  - What is happening with Enterprise Fund balances?

General Stabilization Fund Balance History FY2010 – FY2023

Year	Amount
FY2010	\$521,907
FY2011	\$581,910
FY2012	\$219,749
FY2013	\$438,493
FY2014	\$511,954
FY2015	\$521,907
FY2016	\$745,356
FY2017	\$883,836
FY2018	\$1,135,525
FY2019	\$1,408,822
FY2020	\$1,682,507
FY2021	\$1,729,819
FY2022	\$2,390,291
FY2023*	\$3,128,912
FY2024**	\$3,628,912

\*FY23 as of 3/31/2023

\*\*Projection



# GFOA BEST PRACTICES

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- **Mandatory Criteria #10:** The document shall describe major revenue sources, explain the underlying assumptions for the revenue estimates, and discuss significant revenue trends.
  - This criterion requires that the major revenues of the appropriated funds in the aggregate be identified and described. If an outside source (e.g., another government or consulting firm) provides an estimate of the revenue for the budget year, that fact must be clearly stated.
  - Taxes, State Aid, Local Receipts and Available Funds

# GFOA BEST PRACTICES


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- **Mandatory Criteria #11:** The document should explain long-range financial plans and its effect upon the budget and the budget process.
  - This criterion requires the identification of long-range financial plans that extend beyond the budget year. The impacts of the long-range financial plan upon the current budget and future years should be noted.
  - Five-year Financial Forecasts, Fiscal Indicators Report, etc.

# GFOA BEST PRACTICES

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- **Mandatory Criteria #12:** The document should include budgeted capital expenditures, whether authorized in the operating budget or in a separate capital budget.
  - This criterion does not mandate any particular definition of “capital expenditures,” only that whatever definition is being used by the entity be disclosed. After defining capital expenditures, the entity should indicate the total dollar amount of such expenditures for the budget year.
  - Current Fiscal Year Capital Budget and five-year Capital Improvement Plan (CIP)

TOWN OF HOLLISTON - CAPITAL IMPROVEMENT PROGRAM - PROJECT REQUEST & FINANCING PLAN				<i>If existing asset is being replaced</i>					
Project Title:	HVAC Systems/Water Heater	Department:	Facilities	Yr. Acquired	Est. Value	Disposition			
Department Contact:	James Keast	Division/Location:	1750 Washington Street	\$	-	\$ -			
<b>Description, Justification and Life Expectancy:</b> --Approaching End of Life 2 Fan Coil Units \$5,100: Life expectancy 15 years. Currently 13 years old. Recommend replacement when fails. --Approaching End of Life 3 Condensers \$12,400: Life expectancy 15 years. Currently 13 years old. Recommend replacement when fails. --Approaching End of Life Split System \$4,800: Life expectancy 15 years. Currently 13 years old. Recommend replacement when fails. Total: \$22,300  --Approaching End of Life 2 Fan Coil Units \$6,800: Life expectancy 15 years. Currently 11 years old. Recommend replacement when fails. --Approaching End of Life 2 Condensers \$7,600: Life expectancy 15 years. Currently 11 years old. Recommend replacement when fails. --Approaching End of Life Water Heater \$2,000: Life expectancy 15 years. Currently 14 years old. Recommend replacement. Total: \$16,400  Note: --Replace water heater in FY23 (\$2,000). --These are EOL calculations from Dude Software and physical Condition Assessment. Units can operate past their EOL.				<b>Image/Map Attached:</b> <div style="text-align: center;">  </div>					
Impact on Future Operating Budgets, and/or Impact on other Departments:									
RECOMMENDED FINANCING PLAN		Total Prior Year Expenditures	Current Year Expenditure	Estimated Expenditures by Fiscal Year					
				FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	5-Year Total FY22-26
1. Planning, Design, Engineering									\$ -
2. Land, ROW, Site Improvements									\$ -
3. Construction									\$ -
4. Equipment				\$ 20,000	\$ -	\$ 25,000			\$ 45,000
5. Other									\$ -
TOTAL		\$ -	\$ -	\$ 20,000	\$ -	\$ 25,000	\$ -	\$ -	\$ 45,000
6. Est. Annual Maint./Repair									\$ -
<b>Town Administrator Use Only</b>									
APPROVED _____ DENIED _____ DEFERRED to FY _____  <b>Notes:</b>		<b>Funding Sources:</b> 1. Operating Budget 2. Cash for Capital- Free Cash or Capital Expenditure Fund 3. Community Preservation Fund (CPF/CPC) 4. G.O. Bond - General Fund 5. G.O. Bond - Water Enterprise Fund 6. Revolving Fund or Other				<b>Priority Category (1-6):</b> 1. Correct threat to health and safety 2. Improve to avoid costly repair 3. Replace to maintain service levels 4. Meet legal requirement 5. Improve productivity 6. Meet new need or desired service level			

**SECTION I: GENERAL GOVERNMENT / MISC.****TC-1: Microfiche (Microfilm) Machine \$10,000**

Requestor: Treasurer/Collector

Source: Capital Expenditure Fund (CapEx)

Funding: Approved at May 2022 ATM

Description: This machine is needed to review personnel and tax records dating back prior to 1980.

**BSC-2: Blair Square Enhancements – Construction \$568,785**

Requestor: Blair Square Committee (appointed by Select Board)

Source: Community Preservation Fund (CPF)

Funding: Approved at May 2022 ATM

Description: Design/Engineering services were approved at the October 2021 Fall Town Meeting and awarded to Beals & Thomas who produced [construction documents \(link\)](#) that were recommended for funding by the CPC to May 2022 Annual Town Meeting.

**PINE-4: Pinecrest Grounds Improvements (incl. Drainage) \$250,000**

Requestor: Golf Course Advisory Committee (appointed by Select Board)

Source: Revolving Fund (Pinecrest)

Funding: Approved at May 2022 ATM

Description: The majority of costs associated with Pinecrest Golf Course run through the Facilities Manager as the Town is the landlord for a two contractors within the clubhouse – the restaurant and the club house. See Facilities (Section II) for more details. This request is related to drainage work and other improvements to the actual course (design documents presented to Select Board in 2021).



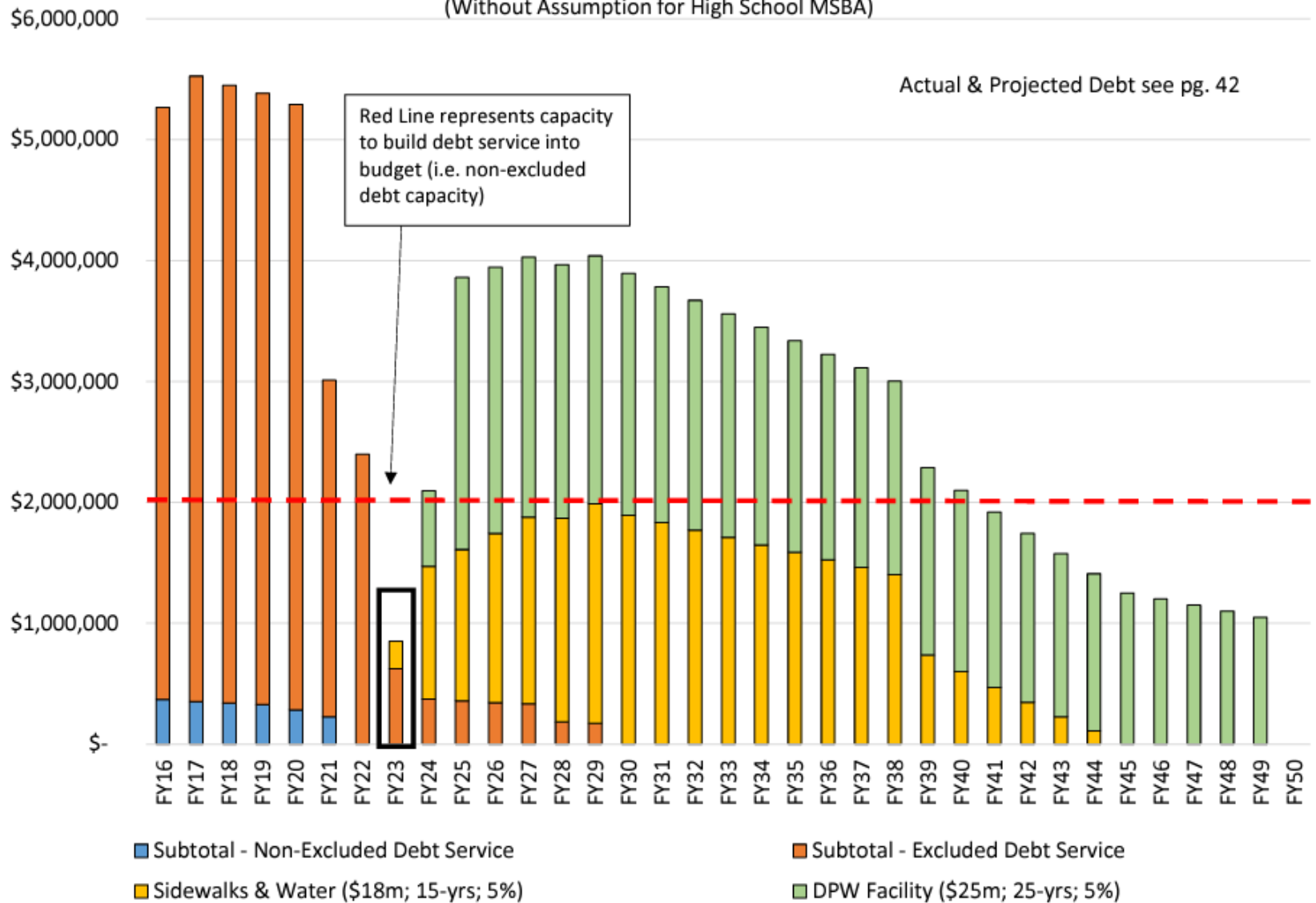
# GFOA BEST PRACTICES

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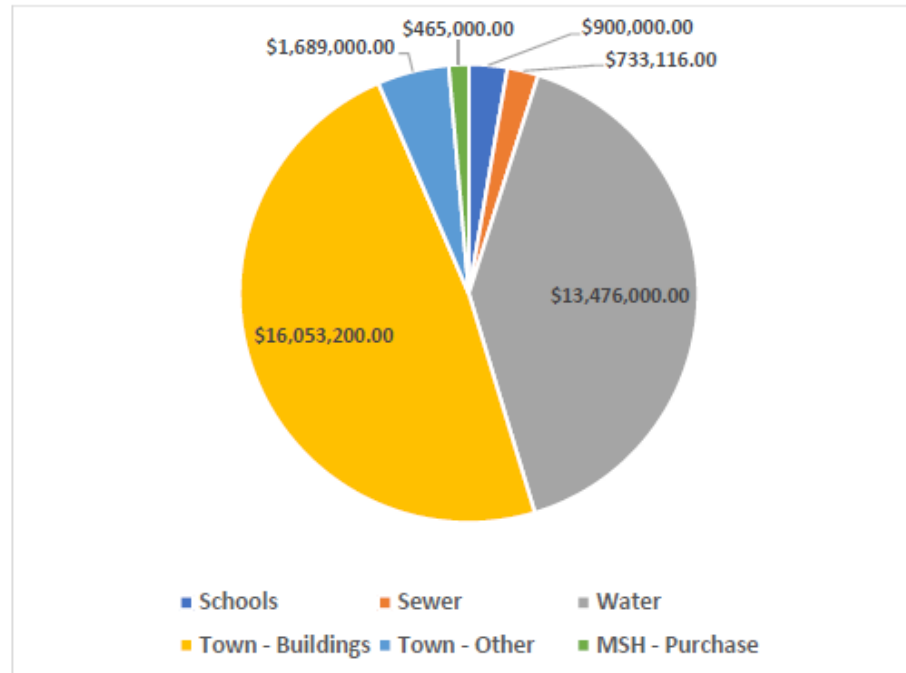
- **Mandatory Criteria #13:** The document shall include financial data on current debt obligations, describe the relationship between current debt levels and legal debt limits, and explain the effects of existing debt levels on current operations.
  - Entities should describe their legal debt limits. The legal debt limits may be expressed in terms of total dollars, millage rates, or percentages of assessed value. A graph may supplement the calculation, but may not be a substitute for the calculation.
  - What are your policies regarding debt? Will you still be in compliance if you approve this capital budget?

# General Fund Debt - Existing & Projected (Without Assumption for High School MSBA)

Actual & Projected Debt see pg. 42



Outstanding Principal as of 6/30/2023: \$33,316,316



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 \$13.5 million outstanding, \$9.3 is associated with the construction of the Town's new water treatment plant located off Elm Street. The new plant is scheduled to go online in spring 2023. The \$10.3 million dollar 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. Other projects with debt outstanding include The CENTER at Medfield, which will be paid off in 2025, and the construction of the solar array at the Town Garage (authorized in 2016).

# MOODY'S BOND RATING SYMBOLS

Aaa → <b>Aa1</b> Aa2 Aa3
A1 A2 A3
Baa1 Baa2 Baa3
Ba1 Ba2 Ba3
B1 B2 B3
Caa Ca C

# GFOA BEST PRACTICES

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- **Mandatory Criteria #14: A schedule or summary table of personnel or position counts for prior, current and budgeted years shall be provided.**
  - This criterion requires a presentation of position counts or full time equivalents (FTEs) within the entity. Presentation may be by position and/or by summaries of positions. Position summaries within individual departments may supplement, but not be a substitute for, the position counts on the consolidated schedule.
  - Be consistent in how these are shown and link departmental tables to the summary table.

## Position Summary

### FTE Positions – Fiscal Years 2022, 2023 and 2024 (Budget)

	FY2022	FY2023	FY2024 Budget	Notes
Town Administrator	3	3	3	
Town Counsel	0	0	0	
Information Technology	1	1	1	
Human Resources	0.3	0.3	0.3	
Town Report/Town Meeting	0	0	0	
Town Accountant	2	2.5	2.5	
Assessors	2.5	2.5	2.5	
Treasurer/Collector	2.5	2.5	2.5	
Town Clerk	1	1.5	1.5	Not Including Poll Workers
Conservation	0.5	0.5	0.5	
Planning & Zoning	1.5	1.5	1.5	
Zoning & Appeals	0	0	0	
Facilities/Building	1.3	1.3	2.3	New Facilities Coordinator budgeted for FY2024
Police Department	24	24	24	
School Traffic	1.8	1.8	1.8	
Animal Control	1.5	1.5	1.5	
Traffic marking/Signs Operating Expense	0	0	0	
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

	FY2022	FY2023	FY2024 Budget	Notes
Department of Public Works				
Trees	0.4	0.4	0.4	
Highway	12	13	12.5	1 FTE not budgeted to start until 1/1/2024; Not Including Seasonal Employees
Snow & Ice	0	0	0	
Street Lighting	0	0	0	
Equipment Repair & Maintenance	2	2	2	
Sidewalks	0	0	0	
Public Works Utilities	0	0	0	
Solid Waste Disposal	2	2.3	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	
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	
Outreach	3	3	4	Includes (2) Grant Funded Position
Library	10.3	10.7	10.6	
Parks & Recreation	3	3	3	Not Including Seasonal Employees
Town Departments	109.15	111.85	113.25	
Medfield Public Schools	374.8	377	381	
Total FTEs	483.95	488.85	494.25	

# GFOA BEST PRACTICES

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- **NEW Mandatory Criteria Effective FY2023**
  - Strategic Goals and Strategies—Provide a coherent statement of organization-wide, strategic goals and strategies that address long-term concerns and issues
  - Performance Measures—Provide objective measures of progress toward accomplishing government's mission as well as goals and objectives for specific departments and programs
  - Misc. modifications and updates to the various criteria
  - Overall criteria consolidated from 27 to 25 and from 14 mandatory to 15
  - Refer to the new Criteria Location Guide on the GFOA website  
<https://www.gfoa.org>



# Town of Medfield Strategic Town Goals



## 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"> <li>1. 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-zoned.</li> <li>2. Rezone 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 district.</li> </ol>	<p>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</p>

## FY23 Goals: Status Update

GOAL #1	Complete 2022 Green Communities projects
Detailed Description	Implement and close out all projects funded by the 2022 Green Communities grant
Start Date	07-01-2022
Completion Date	09-01-2022
How will you measure success/achievement/completion?	Review whether capital projects have been completed to enable the Town to apply for another Green Communities grant in Fall 2022.
Status as of 12/31/2022	Medfield applied for a Green Communities grant in January 2022. The grant award of \$179,884 was made to fund energy conservation measures, lighting controls, LED lighting, dimulator nodes on exterior lighting, heat pump hot water heaters, EV charging stations, and administrative assistance, in municipal facilities including EV infrastructure, and High, Memorial, and Blake Schools. The projects are on track to be completed by the grant deadline of February 3, 2023. The town then plans to apply for the next round of finding by May 4, 2023.

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	07-01-2022
Completion Date	06-30-2023
How will you measure success/achievement/completion?	Completed update to the Facilities 20-year plan
Status as of 12/31/2022	The request for proposal for a vendor to work with the Town and School administration on updating the Facilities 20-year capital plan is scheduled to go out to bid following the Annual Town Meeting.

# Concluding Thoughts

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- **Where/how to begin?**
  - Designate a point person or team
  - Approach it incrementally in an agreed upon priority schedule negotiated between staff and board members
  - Create coherent “Budget Message,” “Revenue Summary” and “Expenditure Summary” sections for the budget document
  - Develop and adopt comprehensive Financial Policies
  - Work with departments to standardize their individual budget submissions

# Questions?

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